

WEST HANTS REGIONAL MUNICIPALITY

Council Meeting Agenda **Amended**

December 12, 2023 - 6:00 p.m.

Sanford Council Chambers, 76 Morison Dr, Windsor, NS

Virtual via Zoom (also FB Livestream)



1. Call to Order
2. Attendance
3. Announcements
4. Approval of the Agenda, including additions or deletions
 - a) Dashboard Action Items – Information Log
 - b) Dashboard Action Items – Dangerous or Unsightly Premises
5. Declaration(s) of Conflict of Interest
6. Approval of Previous Meeting Minutes
 - a) 2023-11-28 Council Meeting Minutes
 - b) 2023-11-28 Public Hearing Minutes 411 King Street Development Agreement
 - c) 2023-11-28 Public Hearing Minutes MacLeod Court, PIDs 45006947 and 45415668 Three Mile Plains Development Agreement
7. Public Hearings - None
8. Second Readings – None
9. Unfinished Business/Postponed Motions
 - c) Consolidation of the Water and Sewer Utilities – Director Rochon and WHRM Councillor Report Water Utility, Consolidation and Other – Councillor Ivey
 - a) Review Committee Expressions of Interest (verbal discussion) – Mayor Zebian
 - b) Additional Recording Resources for Meetings – Clerk Snair
 - c) ~~Consolidation of the Water and Sewer Utilities – Director Rochon~~
10. Mayor's Report
11. Committee(s) of Council Excerpts/Recommendations
 - a) Committee of the Whole Excerpts (December 5th, 2023)
 - i. Consulting Services & Writing Fire Apparatus RFPs
 - ii. Letter of Support for Cease Fire in Gaza

12. Councillor Municipal Business/Activity Reports
 - a) Councillor Ivey, District 11 Activity Report
13. Correspondence
 - a) Information
 1. Avon Causeway Activity Log - None
 2. Correspondence Received Activity Log
 - i. Lubna Jamshaid Re Support Ceasefire in Gaza
 - ii. Andrea Parker Re Health Plan Survey Opportunity
 - iii. Response from MLA Sheehy-Richard Re Additional Carpool Parking Lot
 - b) Requests - None
 - c) Outgoing Correspondence Log - None
14. New Business
 - a) Bulk water and Sewer Rebates – Mayor Zebian
 - b) Brooklyn School Bus Situation (**verbal report**) – Councillor M. McLean
15. In-Camera
16. Next Meeting Date / Adjournment – December 19th, 2024 Special Council Meeting 6 p.m.

<u>Matter</u>	<u>Start Date</u>	<u>Deadline / Update</u>	<u>Status/Progress Updates</u>	<u>Resp.</u>
Sewer Billing Review - Staff explore what the sewer rates would be if sewer util. fees were put back on the taxes.	2020-05-12		Discussions to occur once the Rate Study was completed. Rebate discussion to occur at December Council Mtg	CAO/Fin
Pedestrian Signage and Barriers - Have consistent and align with Branding outcomes. Staff prepare report for 2021/22 Capital & Operating budgets. (These items should be incorporated into our growth centres). Staff report back.	2020-09-22	On-going	Beautification Strategy presentation provided at Nov, 2023 COTW mtg. PRIME has been engaged to create how the signs will look and are working on gathering suitable photos for Hantsport, Windsor and West Hants.	PW/Comm. Dev
W. B Stephens Building Design Project Management Tender Award (Municipal Office) - Draft an RFP that will look at A) the 100 King Street Building B) The 76 Morison Building and C) or an alternative new location is required to facilitate the needs of the Municipality.	2020-10-27	2022-on going Late	Ongoing - RFP will be presented at December COTW mtg	CAO
Panuke Rd Event - Event to be arranged by Mayor	2021-03-09	Spring/Summer 2024	On-going, an event will be scheduled this year.	Mayor
Glooscap First Nation & WHRM Council Meeting - Send formal invite for a meeting to discuss many topics including reconciliation.	2021-06-22		On-going	Mayor
Request to Meet with Avon Causeway Gate Stakeholders - Send letter to Glooscap First Nation requesting immediate joint council mtg. to discuss Avon River Causeway/Aboiteau Gate System and Ministerial Order	2021-06-22	Unknown	Pending, awaiting meeting dates from Glooscap Council. Mayor will follow up.	Mayor/CAO
Subdivision Street Lighting - Create a policy to come back to Council for review.	2023-01-10	2024-01-22	Report at October COTW, More information will be presented to Council for discussion/decision.	PW
WFD Rescue Engine - approve the award of tender WHRMAD22-03A for the supply of a Rescue Engine to the compliant bidder, Techno Fu Inc., at the tendered price of \$1,496,490.36 plus applicable taxes.	2023-01-10	2024	Re-issue a new tender when permitted	CAO

<u>Matter</u>	<u>Start Date</u>	<u>Deadline / Update</u>	<u>Status/Progress Updates</u>	<u>Resp.</u>
Waste Collection By-Law - initiate the process for consolidating the Windsor and West Hants waste by-law to remove the disparities that exist between the two.	2023-03-28	2024-01-24	Approved, staff are gathering information, a report will follow.	PW
Sidewalk Extension from Wentworth Road to the WH Sports Complex - prepare a report on what is required to extend the sidewalk from Wentworth Rd. to the WH Sports Complex and as a second step to include extending the sidewalk to the end of the block (intersection of Wentworth and Tregothic).	2023-04-11	2023-01-24	Approved, Report to follow	PW
Insurance - engage a consultant (if needed) to do a review of insurance costs across the Municipality (all operations) to be able to do a review to optimize insurance expenditures. (Amended - to be done within the next two months)	2023-04-12	2023-12-12	RFP Posted on the Provincial Procurement Site	Fin
Bulk Water Options - staff explore options for having bulk water rates reduced to previous levels prior to regulation from the UARB.	2023-04-19	2023-10-10	Approved, Report to follow. Discussion to occur at December Council Mtg	Fin
Short Term Rentals - Planning staff prepare a report with recommendations/regulations if appropriate for short term rentals within WHRM rentals. Report will go to PAC first.	2023-05-09	2023-09-26	Approved, Report to follow	Plan
Noise By-Law/Peace and Good Order - staff revisit the Noise By-Law/Peace and good order.	2023-09-12	2023-01-09	Approved, Report to at January COTW	CAO
Sewer Odours - staff explore options on masking sewer odours arising from the Combined Storm/Sewer System & report back to Council with recommendations.	2023-10-10	2024-01	Approved, Report to follow	PW

<u>Matter</u>	<u>Start Date</u>	<u>Deadline / Update</u>	<u>Status/Progress Updates</u>	<u>Resp.</u>
Fresh Water Resources/Explore Ownership of the pond - staff determine if the property known as Town Pond is or was ever a public resource, further if it was a public resource but is no longer, then when and how did it transition from public to private ownership.	2023-10-10	2024-01	Approved, Report to follow	PW/PLAN/CAO
Public Participation Policy - the original report (PPP) be referred back to staff to enhance awareness of Public Information Meetings and return to Council with a report in a timely manner.	2023-10-24	2023-12-12	Approved, Report to follow	Plan
Affordable Housing - staff bring back a list of surplus lands and buildings for the November COTW meeting for Council to review and have further discussion.	2023-10-24	2023-11-09	Approved, Report presented at Nov COTW, more info to follow	Plan/CAO
Water and Sewer Consolidation - Direct the CAO to begin the process of consolidating the Windsor and West Hants water utilities into one utility and have it completed by July 2024. CAO also be directed to begin the process of consolidating the Windsor and West Hants sewer services into one utility and make the necessary changes to the By-Law and have it completed by July 1, 2024.	2023-11-14	2023-11-28	Deferred to December 5th meeting for additional information and discussion. Discussion to occur at the December 12th Council Mtg	Fin
Alternate means of recording meetings - Staff explore alternate means for recording public meetings held outside of Council Chambers.	2023-11-28	2023-12-12	Approved, Report for December Council Mtg	CAO
Review Committee - A committee of four (4) be formed for the committee review.	2023-11-28	2024-01	Approved, Discussion to occur at December 12th Council Mtg	Council/CAO
Consulting Services & Writing Fire Apparatus RFPs - Goudreault Associates be awarded the contrat to review and develop the request for proposals for WFD's Rescue Engine 4 and Engine 4 at the quoted price of \$14,794.16 plus taxes.	2023-12-05	2023-12-12	Pending Council Approval	CAO

<u>Matter</u>	<u>Start Date</u>	<u>Deadline / Update</u>	<u>Status/Progress Updates</u>	<u>Resp.</u>
Letter of Support for Ceasefire in Gaza - Staff write a letter requesting the Canadian Gov't defend the rights of all the innocent people who do not have a voice in the Gaza conflict and denounce all human rights violations currently taking place and call for peace and a perm. ceasefire in Gaza.	2023-12-05	2023-12-12	Pending Council Approval	CAO

West Hants Regional Municipality In-Camera Dashboard (Action List)

December 12, 2023

Green - Complete

Yellow - In-progress

Red - Not started

[illegible]



Committee of the Whole Excerpts
November 14, 2023

WATER AND SEWER CONSOLIDATION EXCERPT

Water and sewer have been the topic of many discussions. In 2022 G. A. Isenor Consulting Limited were engaged to complete rate studies for both water and sewer utilities. The request was to look at impacts on rates if two water and two sewer utilities were to consolidate. In addition, Council requested staff prepare a flat rate model for sewer and staff investigate what a low-income assistance rebate would look like on sewer.

At the November 14, 2023, Committee of the Whole Meeting, Gerry Isenor presented the results of the study. It was identified that the lowest cost option for the average residential customers would be to combine the four utilities into two utilities.

The recommended motion was that Committee of the Whole recommends ...

COUNCIL DIRECT THE CAO TO BEGIN THE PROCESS OF CONSOLIDATING THE WINDSOR AND WEST HANTS WATER UTILITIES INTO ONE ORGANIZATION AND HAVE THIS WORK COMPLETED BY JULY 1, 2024.

COUNCIL DIRECT THE CAO TO BEGIN THE PROCESS OF CONSOLIDATING THE WINDSOR AND WEST HANTS SEWER SERVICES INTO ONE ORGANIZATION AND MAKE THE NECESSARY CHANGES TO THE BY-LAWS AND HAVE THIS WORK COMPLETED BY JULY 1, 2024.

Memo Report

Date: November 24, 2023

To: Todd Richard, P.Eng - Director of Public Works
Carlee Rochon, CPA – Director of Financial Services

From: Gerry Isenor, P.Eng.
Blaine Rooney, CPA

Re: Combined of Water & Sewer Rates 2024/25 to 2026/27

Further to the meeting with the West Hants Regional Municipality Committee of the Whole on November 14, 2023 we have revised the Combined Water Rate Study and the Combined Sewer Rate Study to include rates for the years 2024/25 to 2026/27 inclusive. The updated rate studies included revisions to the capital budget for water received from staff for the current year as well as the year-end financial data from 2022/23 from the Audited Financial Statements for the combined water rate study. These adjustments on the rates for the average 5/8" (Residential) customer as well as the rates for the final year, 2026/27, are presented in the following tables.

Table 1 contains the projected 5/8" (Residential) water rates with a combined Utility for the years 2023/24, 2024/25, 2025/26, and 2026/27.

Table 1

Projected Residential Water Rates with Combined Single Utility (Updated 24 Nov 2023)

Location	Existing Quarterly Average Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate
	2023/24	2024/25	2025/26	2026/27
West Hants	\$140.65	\$163.41	\$178.08	\$182.13
Windsor	\$125.15	\$178.44	\$178.08	\$182.13

Table 2 contains the projected 5/8" (Residential) sewer rates with a combined Utility for the years 2023/24, 2024/25, 2025/26, and 2026/27.

Table 2

Projected Residential Sewer Rates with Combined Single Sewer System (updated 24 Nov 2023)

Location	Existing Quarterly Average Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate
	2023/24	2024/25	2025/26	2026/27
West Hants	\$116.72	\$123.06	\$153.32	\$162.93
Windsor	\$132.06	\$134.63	\$153.32	\$162.93

The combined rate studies for water and sewer will be provided separate from this memo report due the size (approximately 80 pages).

Table 3 provides the sum of the projected average water and sewer rates (Table 1 and Table 2 above) for residential customers in each of the existing service areas..

Table 3

Total Projected Residential Water and Sewer Rates - Combined Systems (Updated 24 Nov 2023)

Location	Existing Quarterly Average Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate
	2023/24	2024/25	2025/26	2026/27
West Hants	\$257.37	\$286.47	\$331.40	\$345.06
Windsor	\$257.21	\$313.07	\$331.40	\$345.06

Combined Windsor West Hants Water Utility

Water Rate Study

Prepared By

G. A. Isenor Consulting Limited

in Association with

Blaine S. Rooney Consulting Limited

24-Nov-23

Worksheet B-1 :sheet B-1

00-Jan-00

24-Nov-23

Combined Windsor West Hants Water Utility**Comparative Statement of Operations**

Fiscal Years ending March 31st

	2022/23 (Actual)	2023/24 (Budget)	Projection Using Current Rates		
			2024/25 (Test)	2025/26 (Test)	2026/27 (Test)
OPERATING REVENUES					
Metered Sales	2,837,540	2,882,969	2,882,969	2,882,969	2,882,969
Public Fire Protection - Windsor	319,208	319,208	319,208	319,208	319,208
Public Fire Protection from West Hants	155,095	155,095	155,095	155,095	155,095
Public Fire Protection West Hants	595,789	595,789	595,789	595,789	595,789
Commercial	0	2,033	2,094	2,157	2,222
Sprinkler Service/Private Hydrants	5,728	8,142	8,281	8,349	8,416
Sales to Other Utilities	241,903	250,000			
Bulk Water Sales	0	161,727	166,579	171,576	176,723
Other Income	8,361	9,695	9,828	9,958	12,945
Total	4,163,624	4,384,658	4,139,843	4,145,101	4,153,367
OPERATING EXPENDITURES					
Source of Supply	309,736	289,800	20,394	21,006	21,636
Power and Pumping	45,465	0	0	0	0
Water Treatment	898,534	1,001,742	1,036,197	1,067,283	1,099,301
Transmission and Distribution	1,122,483	1,339,222	1,379,844	1,421,239	1,463,876
Administration and General	518,114	567,812	587,311	607,766	625,999
Depreciation	639,311	814,831	1,065,450	1,121,887	1,159,042
Taxes	63,891	72,018	74,178	76,404	78,696
Total	3,597,534	4,085,425	4,163,373	4,315,584	4,448,551
OPERATING PROFIT (LOSS)	566,090	299,233	-23,530	-170,483	-295,184
NON-OPERATING REVENUES					
Interest on Customer Accounts	9,602	7,432	7,655	7,655	7,884
Interest	0	2,459	2,533	2,533	2,609
Special Service	0	17,661	18,191	18,191	18,737
Other	0	721	743	743	765
Other- Bank Interest	0	3,500	3,605	3,605	3,713
Total	9,602	31,773	32,727	32,727	33,708
NON-OPERATING EXPENDITURES					
Debt Charges - Principal	572,672	206,177	107,582	254,162	78,269
Debt Charges - Interest	45,416	33,661	29,448	22,946	17,053
New Debt - Principal	0	148,966	157,904	167,378	177,420
New Debt - Interest	0	328,787	319,849	310,375	300,332
New Debt - Principal	0	0	159,993	169,593	179,768
New Debt - Interest	0	0	353,126	343,527	333,351
New Debt - Principal	0	0		39,786	42,173
New Debt - Interest	0	0		87,813	85,426
New Debt - Principal	0	0	0	0	23,933
New Debt - Interest	0	0	0		87,813
Transfer to Sludge Handling Reserve	0	20,000	10,000	10,000	10,000
Capital out of Revenue	42,862	58,000	78,000	58,000	58,000
Earnings	0	0	0	0	0
Total	660,950	795,591	1,215,902	1,463,579	1,393,540
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-85,258	-464,584	-1,206,705	-1,601,336	-1,655,015
SURPLUS AT BEGINNING OF YEAR	1,459,569	1,374,311	609,727	609,727	-1,046,979
CAPITAL FROM SURPLUS	0	300,000	450,000	0	0
ACCUMULATED SURPLUS (DEFICIT)	1,374,311	609,727	-1,046,979	-991,609	-2,701,994

Worksheet B-2 ksheets B-2

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24-Nov-23

Combined Windsor West Hants Water Utility Statement of Operating Expenditures and Revenue Requirements					
	2022/23 (Budget)	2023/24 (Budget)	2024/25 (Test)	2025/26 (Test)	2026/27 (Test)
OPERATING EXPENDITURES					
Source of Supply	309,736	289,800	20,394	21,006	21,636
Water Treatment	898,534	1,001,742	1,036,197	1,067,283	1,099,301
Transmission and Distribution	1,122,483	1,339,222	1,379,844	1,421,239	1,463,876
Administration and General	518,114	567,812	587,311	607,766	625,999
Depreciation	639,311	814,831	1,065,450	1,121,887	1,159,042
Taxes	63,891	72,018	74,178	76,404	78,696
Total	3,552,069	4,085,425	4,163,373	4,315,584	4,448,551
NON OPERATING EXPENSES					
Debt Charges - Principal	572,672	206,177	107,582	254,162	78,269
Debt Charges - Interest	45,416	33,661	29,448	22,946	17,053
New Debt - Principal	0	148,966	157,904	167,378	177,420
New Debt - Interest	0	328,787	319,849	310,375	300,332
New Debt - Principal	0	0	159,993	169,593	179,768
New Debt - Interest	0	0	353,126	343,527	333,351
New Debt - Principal	0	0	0	39,786	42,173
New Debt - Interest	0	0	0	87,813	85,426
New Debt - Principal				0	23,933
New Debt - Interest				0	87,813
Amortization of Debenture Discount	0	0	0	0	0
Interest Paid on consumer deposits	0	20,000	10,000	10,000	10,000
Capital out of Revenue	42,862	58,000	78,000	58,000	58,000
Earnings	0	0	0	0	0
Total	660,950	795,591	1,215,902	1,463,579	1,393,540
LESS NON-OPERATING REVENUES					
Interest on Customer Accounts	9,602	7,432	7,655	7,655	7,884
Interest	0	2,459	2,533	2,533	2,609
Special Service	0	17,661	18,191	18,191	18,737
Other	0	721	743	743	765
Bank Interest	0	3,500	3,605	3,605	3,713
Total	9,602	31,773	32,727	32,727	33,708
LESS OTHER OPERATING REVENUE					
Sundry	8,361	9,695	9,828	9,958	12,945
Sprinkler Service	5,728	8,142	8,281	8,349	8,416
Commercial	0	2,033	2,094	2,157	2,222
Bulk Water Service	0	161,727	166,579	171,576	176,723
Total	14,089	181,597	186,782	192,040	200,306
REVENUE REQUIRED FROM FIRE PROTECTION AND WATER CUSTOMERS	4,189,328	4,667,645	5,159,766	5,554,397	5,608,076

**Combined Windsor West Hants Water Utility
Statement of Operating Expenditures**

	2022/23 (Estimated)	2023/24 (Projected)	2024/25 (Budget)	2025/26 (Budget)	2026/27 (Budget)
SOURCE OF SUPPLY					
Professional Services	0	0	0	0	0
Operational Labour and Benefits	44,001	0	0	0	0
Maintenance - Watershed Roads	5,000	5,000	5,150	5,305	5,464
Maintenance	6,072	8,000	8,240	8,487	8,742
Water Purchased - TMP Excluding Fire Protection Charge	265,554	270,000		0	0
Other Supplies & Expenses	10,082	300	309	318	328
Water Withdrawal Fees	5,000	6,500	6,695	6,896	7,103
Other	0	0	0	0	0
TOTAL SOURCE OF SUPPLY	335,709	289,800	20,394	21,006	21,636
POWER AND PUMPING					
Operations Labour	43,358	0	0	0	0
Structures and Improvements	1,667	0	0	0	0
Pumping Equipment	107	0	0	0	0
Other	333	0	0	0	0
Power Hantsport WTP	0	0	0	0	0
Fuel/Propane-Generator	0	0	0	0	0
TOTAL POWER AND PUMPING	45,465	0	0	0	0
WATER TREATMENT					
Engineering					
Operational Labour	328,359	425,192	437,948	451,086	464,619
Telephone Services	7,665	0	0	0	0
Power - Eldridge Rd	41,456	37,100	39,697	40,888	42,115
Power - Hantsport WTP	21,364	18,350	19,635	20,224	20,831
Photocopier Expenses	450	500	515	530	546
Office Supplies	0	200	206	212	219
Computer Expenses	0	0	0	0	0
Engineering Services	1,672	0	0	0	0
Training & Travel	7,560	0	0	0	0
Chemicals	222,845	235,000	242,050	249,312	256,791
Other Supplies & Expenses	2,641	3,000	3,090	3,183	3,278
Maintenance - Plant Roadways	7,584	8,500	8,755	9,018	9,288
Maintenance - Building	23,162	26,600	27,398	28,220	29,067
Maintenance - Equipment	45,978	60,500	62,315	64,184	66,110
Maintenance - Treatment Equipment	39,925	55,000	56,650	58,350	60,100
Maintenance - Waste Water Lagoon	3,754	5,000	5,150	5,305	5,464
Power	58,981	54,600	58,422	60,175	61,980
Fuel	56,620	38,000	39,140	40,314	41,524
Telephone	0	0	0	0	0
Alarm	480	700	721	743	765
Lab Supplies	16,312	18,000	18,540	19,096	19,669
Outside Testing	11,521	14,000	14,420	14,853	15,298
All Terrain Vehicle	205	500	515	530	546
Other	0	1,000	1,030	1,061	1,093
TOTAL WATER TREATMENT	898,534	1,001,742	1,036,197	1,067,283	1,099,301

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

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

24-Nov-23

Combined Windsor West Hants 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 as March 31		639,311
LAND AND LAND RIGHTS					
Source of Supply Land	0		0		0
Land - Water Storage Tank	0		0		0
STRUCTURES AND IMPROVEMENTS			0		0
Source of Supply Structures	850,000		850,000	0.0133	11,305
Source of Supply Structures	80,000		80,000	0.04	3,200
Power and Pumping Structures	25,000		25,000	0.04	1,000
Purification	0		0	0	0
Distribution Reservoirs and Standpipes	6,000,000	3,000,000	3,000,000	0.0133	79,800
Water Treatment Plant	40,000		40,000	0.04	1,600
Bulk Water Station	150,000	0	150,000	0.05	7,500
Other- System Assessment Report/Modeling	40,000		40,000	0.1	4,000
Equipment	0		0		0
Electrical Pumping	25,000	0	25,000	0.05	1,250
Purification Equipment	150,000	0	150,000	0.04	6,000
Purification Equipment	105,000		105,000	0.05	5,250
Office Furniture and Equipment	0		0	0.05	0
Transportation Equipment	0	0	0	0.2	0
Tools and Work Equipment	9,000		9,000	0.1	900
Backwash Piping	0		0	0.05	0
Control and Monitoring equipment	105,000		105,000	0.01	1,050
Distribution Mains Equipment	8,000		8,000	0.05	400
Meter Reading System	150,000	0	150,000	0.05	7,500
Mains Service Repairs/ PRV Upgrade	238,000		238,000	0.04	9,520
Other	0	0	0	0.05	0
Mains	0		0		0
Transmission	200,000	0	200,000	0.0133	2,660
Distribution	1,777,787	0	1,777,787	0.0133	23,645
Meters	50,800	40,800	10,000	0.05	2,540
Hydrants	0	0	0	0.02	0
Sprinkler Connections	0	0	0	0.0133	0
Services	320,000	20,000	300,000	0.02	6,400
Other	0	0	0	0.333	0
TOTAL	10,323,587	3,060,800	7,262,787		175,520
Source of Funding					
			Depreciation Fund Balance beginning of year		959,765
Outside Funding	3,060,800			Interest on Fund balance	11,997
Capital out of Revenue	58,000			Fund balance before expenditures	971,762
Depreciation fund	1,425,000			Depreciation Payment in Current Year	814,831
Long Term Debt	5,479,787			Depreciation Expenditure in Current Year	-1,425,000
Capital From Surplus	300,000				
TOTAL	10,323,587			Balance after expenditures	361,593

Combined Windsor West Hants 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 as March 31			814,831
LAND AND LAND RIGHTS					
Source of Supply Land	0	0	0	0	0
Future Reservoir Land	0				0
STRUCTURES AND IMPROVEMENTS					0
Source of Supply Structures-Roads	60,000	0	60,000	0.04	2,400
Power and Pumping Structures	0	0	0	0.02	0
Purification		0	0	0.02	0
Distribution Reservoirs and Standpipes	50,000	25,000	25,000	0.04	2,000
Water Treatment Plant	40,000	0	40,000	0.04	1,600
General Wellfield Development	0	0	0	0.04	0
Other - Future Development Capital Require	0	0	0	0.05	0
Equipment		0	0		0
Electrical Pumping	15,000	0	15,000	0.04	600
Purification Equipment	3,048,000	0	3,048,000	0.04	121,920
Purification Equipment	85,000		85,000	0.05	4,250
Emergency Generator	0	0	0	0.05	0
Transportation Equipment	170,030	0	170,030	0.1	17,003
Tools and Work Equipment	0	0	0	0.1	0
GIS System		0	0	0.05	0
Distribution Mains Equipment	8,000	0	8,000	0.05	400
Meter Pit	0	0	0	0.05	0
Mains Service Repairs/ PRV Upgrade	198,000	0	198,000	0.04	7,920
Mains		0	0		0
Transmission	4,112,000	2,056,000	2,056,000	0.01333	54,813
Distribution	1,708,410	0	1,708,410	0.01333	22,773
Meters	290,800	40,800	250,000	0.05	14,540
Hydrants		0	0	0.02	0
Sprinkler Connections			0	0.0133	0
Services	20,000	20,000	0	0.02	400
Other	0		0	0.02	0
TOTAL	9,805,240	2,141,800	7,663,440		250,619
Source of Funding		Depreciation Fund Balance beginning of year		361,593	
Outside Funding	2,141,800	Interest on Fund balance		4,520	
Capital out of Revenue	78,000	Fund balance before expenditures		366,113	
Depreciation fund	1,250,000	Depreciation Payment in Current Year		1,065,450	
Long Term Debt	5,885,440	Depreciation Expenditure in Current Year		-1,250,000	
Capital from Surplus	450,000	Balance after expenditures		181,562	
TOTAL	9,805,240				

Combined Windsor West Hants 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 as March 31		1,065,450
LAND AND LAND RIGHTS					
Source of Supply Land	0		0		0
Land - General	0		0		0
STRUCTURES AND IMPROVEMENTS			0		0
Source of Supply Structures-Roads	10,000		10,000	0.04	400
Power and Pumping Structures			0	0.02	0
Purification			0	0	0
Distribution Reservoirs and Standpipes	0	0	0	0.01333	0
Water Treatment Plant	0		0	0.0133	0
General Test well	0	0	0	0.04	0
Other Water Source Structures			0	0.05	0
Equipment			0		0
Electrical Pumping	10,000		10,000	0.04	400
Purification Equipment	85,000	0	85,000	0.05	4,250
Office Furniture and Equipment			0	0.05	0
Transportation Equipment	0	0	0	0.1	0
Tools and Work Equipment	0		0	0.1	0
GIS System			0	0.05	0
Distribution Mains Equipment	8,000		8,000	0.05	400
Geotubes for Biosolids Handling	30,000	0	30,000	0.333	9,990
Mains Service Repairs/ PRV Upgrade	198,000		198,000	0.04	7,920
Mains			0		0
Transmission	0		0	0.0133	0
Distribution	2,303,550	102,225	2,201,325	0.0133	30,637
Meters	40,800	40,800	0	0.05	2,040
Hydrants	0		0	0.02	0
Sprinkler Connections			0	0.0133	0
Services	20,000	20,000	0	0.02	400
Other					0
TOTAL	2,705,350	163,025	2,542,325	1	56,437
Source of Funding					
			Depreciation Fund Balance beginning of year		181,562
Outside Funding	163,025		Interest on Fund balance		2,270
Capital out of Revenue	58,000		Fund balance before expenditures		183,832
Depreciation fund	1,020,775		Depreciation Payment in Current Year		1,121,887
Long Term Debt	1,463,550		Depreciation Expenditure in Current Year		-1,020,775
Capital from Surplus	0		Balance after expenditures		284,944
TOTAL	2,705,350				

Combined Windsor West Hants 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 as March 31		1,121,887
LAND AND LAND RIGHTS					
Source of Supply Land	0		0		0
Land - General	0		0		0
STRUCTURES AND IMPROVEMENTS			0		0
Source of Supply Structures-Roads	10,000		10,000	0.04	400
Power and Pumping Structures			0	0.02	0
Purification			0	0	0
Distribution Reservoirs and Standpipes	0	0	0	0.01333	0
Water Treatment Plant	0		0	0.0133	0
General Test well	0	0	0	0.04	0
Other Water Source Structures			0	0.05	0
Equipment			0		0
Electrical Pumping	0		0	0.04	0
Purification Equipment	55,000	0	55,000	0.05	2,750
Office Furniture and Equipment			0	0.05	0
Transportation Equipment	0	0	0	0.1	0
Tools and Work Equipment	0		0	0.1	0
GIS System			0	0.05	0
Distribution Mains Equipment	8,000		8,000	0.05	400
Geotubes for Biosolids Handling	0	0	0	0.333	0
Mains Service Repairs/ PRV Upgrade	198,000		198,000	0.04	7,920
Mains			0		0
Transmission	0		0	0.0133	0
Distribution	1,747,775	0	1,747,775	0.0133	23,245
Meters	40,800	40,800	0	0.05	2,040
Hydrants	0	0	0	0.02	0
Sprinkler Connections		0	0	0.0133	0
Services	20,000	20,000	0	0.02	400
Other					0
TOTAL	2,079,575	60,800	2,018,775	1	37,155
Source of Funding					
			Depreciation Fund Balance beginning of year		284,944
Outside Funding	60,800		Interest on Fund balance		3,562
Capital out of Revenue	58,000		Fund balance before expenditures		288,505
Depreciation fund	1,080,375		Depreciation Payment in Current Year		1,159,042
Long Term Debt	880,400		Depreciation Expenditure in Current Year		-1,080,375
Capital from Surplus	0		Balance after expenditures		367,173
TOTAL	2,079,575				

1,553,900
525,675
2,079,575

Combined Windsor West Hants Water Utility
Calculation of Amoritization on Capital Contributions (to Plant)
2023/24

	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS		0.00	0
Source of Supply Structures	0	0.01	0
Power and Pumping Structures	0	0.04	0
Purification	0	0.00	0
Distribution Reservoirs and Standpipes	25,000	0.04	1,000
Water Treatment Plant	0	0.04	0
General - Watershed Study	0	0.05	0
Other Water Source Structures	0	0.10	0
Equipment		0.00	0
Electrical Pumping	0	0.05	0
Purification Equipment	0	0.04	0
Office Fruniture 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	0.05	0
Mains		0.00	0
Transmission	1,553,000	0.0133	20,701
Distribution	453,263	0.0133	6,028
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	2,031,263		27,730

Combined Windsor West Hants Water Utility
Calculation of Amoritization on Capital Contributions (to Plant)
2024/25

	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS		0.00	0
Source of Supply Structures	0	0.04	0
Power and Pumping Structures	0	0.02	0
Purification	0	0.02	0
Distribution Reservoirs and Standpipes	25,000	0.0400	1,000
Water Treatment Plant	0	0.04	0
General - Watershed Study	0	0.04	0
Other Water Source Structures	0	0.05	0
Equipment		0.00	0
Electrical Pumping	0	0.04	0
Purification Equipment	0	0.04	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	0.04	0
Mains		0.00	0
Transmission	503,000	0.0133	6,705
Distribution	651,474	0.0133	8,684
Meters	20,000	0.05	1,000
Hydrants	0	0.02	0
Sprinkler Connections	0	0.01	0
Services	0	0.02	0
Other	0	0.02	0
TOTAL	1,199,474		17,389

Combined Windsor West Hants Water Utility
Calculation of Amortization on Capital Contributions (to Plant)
2025/26

	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS		0.00	0
Source of Supply Structures	0	0.04	0
Power and Pumping Structures	0	0.02	0
Purification	0	0.00	0
Distribution Reservoirs and Standpipes	0	0.01	0
Water Treatment Plant	0	0.01	0
General - Watershed Study	0	0.04	0
Other Water Source Structures	0	0.05	0
Equipment		0.00	0
Electrical Pumping	0	0.04	0
Purification Equipment	0	0.05	0
Office Furniture and Equipment	0	0.05	0
Transportation Equipment	0	0.10	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	0.33	0
Other Equipment	0	0.04	0
Mains		0.00	0
Transmission	0	0.0133	0
Distribution	401,975	0.0133	5,346
Meters	20,000	0.05	1,000
Hydrants	0	0.02	0
Sprinkler Connections	0	0.01	0
Services	0	0.02	0
Other	0	0.00	0
TOTAL	421,975		6,346

Combined Windsor West Hants Water Utility
Calculation of Amoritization 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		0.00	0
Source of Supply Structures	0	0.04	0
Power and Pumping Structures	0	0.02	0
Purification	0	0.00	0
Distribution Reservoirs and Standpipes	0	0.01	0
Water Treatment Plant	0	0.01	0
General - Watershed Study	0	0.04	0
Other Water Source Structures	0	0.05	0
Equipment		0.00	0
Electrical Pumping	0	0.04	0
Purification Equipment	0	0.05	0
Office Fruniture 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	0.33	0
Other Equipment	0	0.04	0
Mains		0.00	0
Transmission	0	0.0133	0
Distribution	0	0.0133	0
Meters	20,000	0.05	1,000
Hydrants	0	0.02	0
Sprinkler Connections	0	0.01	0
Services	0	0.02	0
Other	0	0.00	0
TOTAL	20,000		1,000

Combined Windsor West Hants Water Utility
Allocation of the Total Cost of Utility Plant in Service
Between General Service and Fire Protection
2023/24

	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Organization and Working Capital	1,293		1,293	100.0%	1,293	0.0%	0
Tangible Plant	-	-					
LAND AND LAND RIGHTS	-		-				
Source of Supply Land	-	-	-	90.0%	0	10.0%	0
Land - General	694,591	-	694,591	90.0%	625,132	10.0%	69,459
STRUCTURES AND IMPROVEMENTS	-	-	-		0		0
Source of Supply Structures	727,151	850,000	1,577,151	90.0%	1,419,436	10.0%	157,715
Structures and Improvements	261,840	80,000	341,840	90.0%	307,656	10.0%	34,184
Power and Pumping Structures	626,059	25,000	651,059	90.0%	585,953	10.0%	65,106
Purification Building	2,172,409		2,172,409	90.0%	1,955,168	10.0%	217,241
Water Treatment Plant	1,904,071	-	1,904,071	80.0%	1,523,257	20.0%	380,814
Distribution Reservoirs and Standpipes	1,467,771	6,000,000	7,467,771	40.0%	2,987,108	60.0%	4,480,663
Water Treatment Plant	-	40,000	40,000	90.0%	36,000	10.0%	4,000
Other Structures and Improvements	463,174		463,174	90.0%	416,857	10.0%	46,317
Lagoon Drying Bed/Sludget Lagoon	204,870		204,870	90.0%	184,383	10.0%	20,487
Treatment Plant Gate and Security	-		-	90.0%	0	10.0%	0
Bulk Water Station	88,943	150,000	238,943	90.0%	215,049	10.0%	23,894
Flushing Station and Valve Replacement	-		-	90.0%	0	10.0%	0
Other System Assessment Report	-	40,000	40,000	90.0%	36,000	10.0%	4,000
Equipment	-	-	-		0		0
Electrical Pumping	160,471	25,000	185,471	90.0%	166,924	10.0%	18,547
Water Treatment Equipment	-	150,000	150,000	90.0%	135,000	10.0%	15,000
Purification Equipment	4,011,450	105,000	4,116,450	90.0%	3,704,805	10.0%	411,645
Office Furniture and Equipment	-	-	-	90.0%	0	10.0%	0
Transportation Equipment	285,118		285,118	90.0%	256,606	10.0%	28,512
Tools and Work Equipment	21,834	9,000	30,834	90.0%	27,750	10.0%	3,083
Software/Computers General	3,293	-	3,293	90.0%	2,963	10.0%	329
Control and Monitoring equipment	-	105,000	105,000	90.0%	94,500	10.0%	10,500
Distribution Mains Equipment	-	8,000	8,000	40.0%	3,200	60.0%	4,800
Geotubes for Biosolids Handling	7,175						
Meter Reading Equipment	-	150,000	150,000	90.0%	135,000	10.0%	15,000
Mains Service Repairs/ PRV Upgrade	-	238,000	238,000	40.0%	95,200	60.0%	142,800
Other	-	-	-	40.0%	0	60.0%	0
Mains	-	-	-		0		0
Transmission	2,975,134	200,000	3,175,134	40.0%	1,270,054	60.0%	1,905,081
Distribution	7,408,328	1,777,787	9,186,115	40.0%	3,674,446	60.0%	5,511,669
Meters	1,289,833	50,800	1,340,633	100.0%	1,340,633	0.0%	0
Hydrants	513,147	-	513,147	0.0%	0	100.0%	513,147
Donated Assets	2,087,143		2,087,143	50.0%	1,043,572	50.0%	1,043,572
Services	971,144	320,000	1,291,144	100.0%	1,291,144	0.0%	0
Other	133,925	-	133,925	90.0%	120,533	10.0%	13,393
TOTAL	28,480,167	10,323,587	38,796,579	61.0%	23,655,621	39.0%	15,140,958

Combined Windsor West Hants 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	1,293		1,293	100.0%	1,293	0.0%	0
Tangible Plant	-						
LAND AND LAND RIGHTS	-		-				
Source of Supply Land	-	0	-	90.0%	0	10.0%	0
Land - General	694,591	0	694,591	90.0%	625,132	10.0%	69,459
STRUCTURES AND IMPROVEMENTS	-	0	-		0		0
Source of Supply Structures	1,577,151	60,000	1,637,151	90.0%	1,473,436	10.0%	163,715
Structures and Improvements	341,840		341,840	90.0%	307,656	10.0%	34,184
Power and Pumping Structures	651,059		651,059	90.0%	585,953	10.0%	65,106
Purification Building	2,172,409	0	2,172,409	90.0%	1,955,168	10.0%	217,241
Water Treatment Plant	1,904,071	40,000	1,944,071	80.0%	1,555,257	20.0%	388,814
Distribution Reservoirs and Standpipes	7,467,771	50,000	7,517,771	40.0%	3,007,108	60.0%	4,510,663
Water Treatment Plant	40,000		40,000	90.0%	36,000	10.0%	4,000
Other Structures and Improvements	463,174	0	463,174	90.0%	416,857	10.0%	46,317
Lagoon Drying Bed	204,870		204,870	90.0%	184,383	10.0%	20,487
Treatment Plant Gate and Security	-		-	90.0%	0	10.0%	0
Bulk Water Station	238,943		238,943	90.0%	215,049	10.0%	23,894
Flushing Station and Valve Replacement	-		-	90.0%	0	10.0%	0
Other System Assessment Report	40,000	0	40,000	90.0%	36,000	10.0%	4,000
Equipment	-	0	-		0		0
Electrical Pumping	185,471	15,000	200,471	90.0%	180,424	10.0%	20,047
Water Treatment Equipment	150,000		150,000	90.0%	135,000	10.0%	15,000
Purification Equipment	4,116,450	3,048,000	7,164,450	90.0%	6,448,005	10.0%	716,445
Purification Equipment		85,000	85,000	90.0%	76,500	10.0%	8,500
Office Furniture and Equipment	-	0	-	90.0%	0	10.0%	0
Transportation Equipment	285,118	170,030	455,148	90.0%	409,633	10.0%	45,515
Tools and Work Equipment	30,834	0	30,834	90.0%	27,750	10.0%	3,083
Software/Computers General	3,293	0	3,293	90.0%	2,963	10.0%	329
Control and Monitoring equipment	105,000		105,000	90.0%	94,500	10.0%	10,500
Distribution Mains Equipment	8,000	8,000	16,000	40.0%	6,400	60.0%	9,600
Meter Shop Equipment	150,000	0	150,000	90.0%	135,000	10.0%	15,000
Mains Service Repairs/ PRV Upgrade	238,000	198,000	436,000	40.0%	174,400	60.0%	261,600
Other	-		-	40.0%	0	60.0%	0
Mains	-	0	-		0		0
Transmission	3,175,134	4,112,000	7,287,134	40.0%	2,914,854	60.0%	4,372,281
Distribution	9,186,115	1,708,410	10,894,525	40.0%	4,357,810	60.0%	6,536,715
Meters	1,340,633	290,800	1,631,433	100.0%	1,631,433	0.0%	0
Hydrants	513,147	0	513,147	0.0%	0	100.0%	513,147
Donated Assets	2,087,143		2,087,143	50.0%	1,043,572	50.0%	1,043,572
Services	1,291,144	20,000	1,311,144	100.0%	1,311,144	0.0%	0
Other	133,925	0	133,925	90.0%	120,533	10.0%	13,393
TOTAL	38,796,579	9,805,240	48,601,819	60.6%	29,469,212	39.4%	19,132,607

Combined Windsor West Hants 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	1,293		1,293	100.0%	1,293	0.0%	0
Tangible Plant							
LAND AND LAND RIGHTS	-		-				
Source of Supply Land	-	0	-	90.0%	0	10.0%	0
Land - General	694,591	0	694,591	90.0%	625,132	10.0%	69,459
STRUCTURES AND IMPROVEMENTS	-	0	-		0		0
Source of Supply Structures-Roads	1,637,151	10,000	1,647,151	90.0%	1,482,436	10.0%	164,715
Structures and Improvements	341,840		341,840	90.0%	307,656	10.0%	34,184
Power and Pumping Structures	651,059		651,059	90.0%	585,953	10.0%	65,106
Purification Building	2,172,409	0	2,172,409	90.0%	1,955,168	10.0%	217,241
Water Treatment Plant	1,944,071	0	1,944,071	80.0%	1,555,257	20.0%	388,814
Distribution Reservoirs and Standpipes	7,517,771	0	7,517,771	40.0%	3,007,108	60.0%	4,510,663
Water Treatment Plant	40,000		40,000	90.0%	36,000	10.0%	4,000
Other Structures and Improvements	463,174	0	463,174	90.0%	416,857	10.0%	46,317
Lagoon Drying Bed	204,870		204,870	90.0%	184,383	10.0%	20,487
Treatment Plant Gate and Security	-		-	90.0%	0	10.0%	0
Bulk Water Station	238,943		238,943	90.0%	215,049	10.0%	23,894
Flushing Station and Valve Replacement	-		-	90.0%	0	10.0%	0
Other System Assessment Report	40,000	0	40,000	90.0%	36,000	10.0%	4,000
Equipment	-	0	-				
Electrical Pumping	200,471	10,000	210,471	90.0%	189,424	10.0%	21,047
Water Treatment Equipment	150,000		150,000	90.0%	135,000	10.0%	15,000
Purification Equipment	7,164,450	85,000	7,249,450	90.0%	6,524,505	10.0%	724,945
Purification Equipment	85,000		85,000	90.0%	76,500	10.0%	8,500
Office Furniture and Equipment	-	0	-	90.0%	0	10.0%	0
Transportation Equipment	455,148	0	455,148	90.0%	409,633	10.0%	45,515
Tools and Work Equipment	30,834	0	30,834	90.0%	27,750	10.0%	3,083
Software/Computers General	3,293	0	3,293	90.0%	2,963	10.0%	329
Control and Monitoring equipment	105,000		105,000	90.0%	94,500	10.0%	10,500
Distribution Mains Equipment	16,000	8,000	24,000	40.0%	9,600	60.0%	14,400
Mains Service Repairs/ PRV Upgrade	436,000	198,000	634,000	40.0%	253,600	60.0%	380,400
Geotubes for Biosolids Handling		30,000	30,000	90.0%	27,000	10.0%	3,000
Meter Shop Equipment	150,000		150,000	90.0%	135,000	10.0%	15,000
Other	-		-	40.0%	0	60.0%	0
Mains	-	0	-		0		0
Transmission	7,287,134	0	7,287,134	40.0%	2,914,854	60.0%	4,372,281
Distribution	10,894,525	2,303,550	13,198,075	40.0%	5,279,230	60.0%	7,918,845
Meters	1,631,433	40,800	1,672,233	100.0%	1,672,233	0.0%	0
Hydrants	513,147	0	513,147	0.0%	0	100.0%	513,147
Donated Assets	2,087,143		2,087,143	50.0%	1,043,572	50.0%	1,043,572
Services	1,311,144	20,000	1,331,144	100.0%	1,331,144	0.0%	0
Other	133,925	0	133,925	90.0%	120,533	10.0%	13,393
TOTAL	48,601,819	2,705,350	51,307,169	59.7%	30,655,332	40.3%	20,651,837

Combined Windsor West Hants 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	1,293		1,293	100.0%	1,293	0.0%	0
Tangible Plant	-						
LAND AND LAND RIGHTS	-		-				
Source of Supply Land	-	0	-	90.0%	0	10.0%	0
Land - General	694,591	0	694,591	90.0%	625,132	10.0%	69,459
STRUCTURES AND IMPROVEMENTS	-	0	-		0		0
Source of Supply Structures-Roads	1,647,151	10,000	1,657,151	90.0%	1,491,436	10.0%	165,715
Structures and Improvements	341,840	0	341,840	90.0%	307,656	10.0%	34,184
Power and Pumping Structures	651,059	0	651,059	90.0%	585,953	10.0%	65,106
Purification Building	2,172,409	0	2,172,409	90.0%	1,955,168	10.0%	217,241
Water Treatment Plant	1,944,071	0	1,944,071	80.0%	1,555,257	20.0%	388,814
Distribution Reservoirs and Standpipes	7,517,771	0	7,517,771	40.0%	3,007,108	60.0%	4,510,663
Water Treatment Plant	40,000	0	40,000	90.0%	36,000	10.0%	4,000
Other Structures and Improvements	463,174	0	463,174	90.0%	416,857	10.0%	46,317
Lagoon Drying Bed	204,870	0	204,870	90.0%	184,383	10.0%	20,487
Treatment Plant Gate and Security	-	0	-	90.0%	0	10.0%	0
Bulk Water Station	238,943	0	238,943	90.0%	215,049	10.0%	23,894
Flushing Station and Valve Replacement	-	0	-	90.0%	0	10.0%	0
Other System Assessment Report	40,000	0	40,000	90.0%	36,000	10.0%	4,000
Equipment	-	0	-				
Electrical Pumping	210,471	0	210,471	90.0%	189,424	10.0%	21,047
Water Treatment Equipment	150,000	0	150,000	90.0%	135,000	10.0%	15,000
Purification Equipment	7,249,450	55,000	7,304,450	90.0%	6,574,005	10.0%	730,445
Purification Equipment	85,000	0	85,000	90.0%	76,500	10.0%	8,500
Office Furniture and Equipment	-	0	-	90.0%	0	10.0%	0
Transportation Equipment	455,148	0	455,148	90.0%	409,633	10.0%	45,515
Tools and Work Equipment	30,834	0	30,834	90.0%	27,750	10.0%	3,083
Software/Computers General	3,293	0	3,293	90.0%	2,963	10.0%	329
Control and Monitoring equipment	105,000	0	105,000	90.0%	94,500	10.0%	10,500
Distribution Mains Equipment	24,000	8,000	32,000	40.0%	12,800	60.0%	19,200
Mains Service Repairs/ PRV Upgrade	634,000	198,000	832,000	40.0%	332,800	60.0%	499,200
Geotubes for Biosolids Handling	30,000	0	30,000	90.0%	27,000	10.0%	3,000
Meter Shop Equipment	150,000	0	150,000	90.0%	135,000	10.0%	15,000
Other	-	0	-	40.0%	0	60.0%	0
Mains	-	0	-		0		0
Transmission	7,287,134	0	7,287,134	40.0%	2,914,854	60.0%	4,372,281
Distribution	13,198,075	1,747,775	14,945,850	40.0%	5,978,340	60.0%	8,967,510
Meters	1,672,233	40,800	1,713,033	100.0%	1,713,033	0.0%	0
Hydrants	513,147	0	513,147	0.0%	0	100.0%	513,147
Donated Assets	2,087,143	0	2,087,143	50.0%	1,043,572	50.0%	1,043,572
Services	1,331,144	20,000	1,351,144	100.0%	1,351,144	0.0%	0
Other	133,925	0	133,925	90.0%	120,533	10.0%	13,393
TOTAL	51,307,169	2,079,575	53,386,744	59.1%	31,556,142	40.9%	21,830,602

Combined Windsor West Hants Water Utility**Allocation of Fire Protection Charges**

Projected Expenses for Year 2024/25

	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	20,394	10.0%	2,039
Water Treatment	1,036,197	10.0%	103,620
Transmission and Distribution	1,379,844	39.4%	543,190
Adminstration and General	587,311	10.0%	58,731
Depreciation	1,065,450	39.4%	419,425
Taxes	74,178	39.4%	29,201
Return on Rate Base	996,393	39.4%	392,240
Total	5,159,766	30.0%	1,548,447

Combined Windsor West Hants Water Utility**Allocation of Fire Protection Charges**

Projected Expenses for Year 2025/26

	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	21,006	10.0%	2,101
Water Treatment	1,067,283	10.0%	106,728
Transmission and Distribution	1,421,239	40.3%	572,068
Adminstration and General	607,766	10.0%	60,777
Depreciation	1,121,887	40.3%	451,575
Taxes	76,404	40.3%	30,754
Return on Rate Base	1,238,812	40.3%	498,639
Total	5,554,397	31.0%	1,722,641

Combined Windsor West Hants Water Utility**Allocation of Fire Protection Charges**

Projected Expenses for Year 2026/27

	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	21,636	10.0%	2,164
Water Treatment	1,099,301	10.0%	109,930
Transmission and Distribution	1,463,876	40.9%	598,600
Adminstration and General	625,999	10.0%	62,600
Depreciation	1,159,042	40.9%	473,949
Taxes	78,696	40.9%	32,180
Return on Rate Base	1,159,525	40.9%	474,146
Total	5,608,076	31.3%	1,753,569

Combined Windsor West Hants Water Utility					
Calculation of rate Base and required Return on rate Base					
Years Ending March 31st					
	2022/23	2023/24	2024/25	2025/26	2026/27
	(Actual)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
RATE BASE					
Utility plant in Service March 31st	#REF!	38,796,579	48,601,819	51,307,169	53,386,744
(Estimated)	(9,353,667)	(10,168,498)	(11,233,947)	(11,290,384)	(12,392,989)
Less unamortized amount of capital contribution for plant in service	-	(2,003,533)	(3,157,888)	3,528,398	(3,528,398)
Estimated Rate Base at Year End	#REF!	26,624,548	34,209,983	43,545,182	37,465,356
REQUIRED RETURN					
Non-operating Expenditures (B-2)	660,950	795,591	1,215,902	1,463,579	1,393,540
Less Non-operating Revenue	(9,602)	(31,773)	(32,727)	(32,727)	(33,708)
Less Other Non-operating Revenue (B-2)	(14,089)	(181,597)	(186,782)	(192,040)	(200,306)
Return on Rate Base	637,259	582,221	996,393	1,238,812	1,159,525
Required Rate of Return (Req'd Return/Est Rate Base)	#REF!	2.19%	2.91%	2.84%	3.09%

Combined Windsor West Hants Water Utility
Calculation of Revenue Required for Each Billing/Cost Category
2024/25

	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge				Commodity Charge			
				Customer		Base		Delivery		Production	
Source of Supply	20,394	2,039	18,355							100%	18,355
Water Treatment	1,036,197	103,620	932,577							100%	932,577
Transmission and Distribution	1,379,844	543,190	836,654			0%	0	100%	836,654		
Administration and General	587,311	58,731	528,580	10%	52,858	90%	475,722				
Depreciation	1,065,450	419,425	646,024			70%	452,217	15%	96,904	15%	96,904
Taxes	74,178	29,201	44,977			100%	44,977				
Return on Rate Base	996,393	392,240	604,153			70%	422,907	15%	90,623	15%	90,623
SUBTOTAL	5,159,766	1,548,447	3,611,320		52,858		1,395,823		1,024,181		1,138,458
TOTAL	5,159,766	1,548,447	3,611,320		52,858		1,395,823		1,024,181		1,138,458

Combined Windsor West Hants Water Utility
Calculation of Revenue Required for Each Billing/Cost Category
2025/26

	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge				Commodity Charge			
				Customer		Base		Delivery		Production	
Source of Supply	21,006	2,101	18,905							100%	18,905
Water Treatment	1,067,283	106,728	960,554							100%	960,554
Transmission and Distribution	1,421,239	572,068	849,171			0%	0	100%	849,171		
Administration and General	607,766	60,777	546,989	10%	54,699	90%	492,290				
Depreciation	1,121,887	451,575	670,312			70%	469,218	15%	100,547	15%	100,547
Taxes	76,404	30,754	45,650			100%	45,650				
Return on Rate Base	1,238,812	498,639	740,173			70%	518,121	15%	111,026	15%	111,026
SUBTOTAL	5,554,397	1,722,641	3,831,756		54,699		1,525,281		1,060,744		1,191,032
TOTAL	5,554,397	1,722,641	3,831,756		54,699		1,525,281		1,060,744		1,191,032

Combined Windsor West Hants 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	
Source of Supply	21,636	2,164	19,472							100%	19,472
Water Treatment	1,099,301	109,930	989,371							100%	989,371
Transmission and Distribution	1,463,876	598,600	865,276			0%	0	100%	865,276		
Administration and General	625,999	62,600	563,399	10%	56,340	90%	507,059				
Depreciation	1,159,042	473,949	685,093			60%	411,056	20%	137,019	20%	137,019
Taxes	78,696	32,180	46,516			100%	46,516				
Return on Rate Base	1,159,525	474,146	685,379			80%	548,303	20%	137,076	20%	137,076
SUBTOTAL	5,608,076	1,753,569	3,854,507		56,340		1,512,934		1,139,371		1,282,938
TOTAL	5,608,076	1,753,569	3,854,507		56,340		1,512,934		1,139,371		1,282,938

Worksheet C-4

24-Nov-23

**Combined Windsor West Hants Water Utility
Service Connections and Equivalents
2023/24**

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

**Combined Windsor West Hants Water Utility
Service Connections and Equivalents
2024/25**

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

**Combined Windsor West Hants Water Utility
Service Connections and Equivalents
2025/26**

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

**Combined Windsor West Hants Water Utility
Service Connections and Equivalents
2026/27**

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

Worksheet C-5

24-Nov-23

Combined Windsor West Hants Water Utility
Service Connections and Equivalents
2024/25

Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	302.09	13.17	315.26	78.82
5/8"	1	302.09	13.17	315.26	78.82
3/4"	1.5	453.14	13.17	466.31	116.58
1"	2.5	755.23	13.17	768.40	192.10
1.5"	5	1,510.47	13.17	1,523.64	380.91
2"	8	2,416.75	13.17	2,429.92	607.48
3"	16	4,833.50	13.17	4,846.66	1,211.67
4"	25	7,552.34	13.17	7,565.51	1,891.38
6"	50	15,104.67	13.17	15,117.84	3,779.46
8"	90	27,188.41	13.17	27,201.58	6,800.40
TOTAL					

Combined Windsor West Hants Water Utility
Service Connections and Equivalents
2025/26

Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	329.04	13.58	342.62	85.65
5/8"	1	329.04	13.58	342.62	85.65
3/4"	1.5	493.57	13.58	507.14	126.79
1"	2.5	822.61	13.58	836.18	209.05
1.5"	5	1,645.22	13.58	1,658.79	414.70
2"	8	2,632.35	13.58	2,645.92	661.48
3"	16	5,264.69	13.58	5,278.27	1,319.57
4"	25	8,226.08	13.58	8,239.66	2,059.92
6"	50	16,452.17	13.58	16,465.75	4,116.44
8"	90	29,613.91	13.58	29,627.48	7,406.87
TOTAL					

Combined Windsor West Hants Water Utility
Service Connections and Equivalents
2026/27

Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	325.33	13.93	339.26	84.81
5/8"	1	325.33	13.93	339.26	84.81
3/4"	1.5	487.99	13.93	501.92	125.48
1"	2.5	813.32	13.93	827.25	206.81
1.5"	5	1,626.64	13.93	1,640.57	410.14
2"	8	2,602.62	13.93	2,616.55	654.14
3"	16	5,205.24	13.93	5,219.17	1,304.79
4"	25	8,133.18	13.93	8,147.11	2,036.78
6"	50	16,266.36	13.93	16,280.30	4,070.07
8"	90	29,279.45	13.93	29,293.39	7,323.35
TOTAL					

Worksheet C-6

24-Nov-23

Combined Windsor West Hants Water Utility Water Consumption by Block		
Meter Size	Actual Current Consumption	2023/24 Consumption
	1st Block Cubic Meters	1st Block Cubic Meters
Unmetered	0	0
5/8"	525,812	518,642
3/4"	26,680	26,680
1"	32,694	32,694
1.5"	30,080	30,080
2"	157,997	157,997
3"	27,066	27,066
4"	30,068	30,068
6"	0	0
8"	0	0
TOTAL	830,397	823,227

Combined Windsor West Hants Water Utility Water Consumption by Block		
Meter Size	2024/25 Current Consumption	2025/26 Consumption
	1st Block Cubic Meters	1st Block Cubic Meters
Unmetered	0	0
5/8"	513,501	508,449
3/4"	26,680	26,680
1"	32,694	32,694
1.5"	30,080	30,080
2"	157,997	157,997
3"	27,066	27,066
4"	30,068	30,068
6"	0	0
8"	0	0
TOTAL	818,086	813,034

Combined Windsor West Hants Water Utility Water Consumption by Block		
Meter Size	2026/27 Current Consumption	0 Consumption
	1st Block Cubic Meters	1st Block Cubic Meters
Unmetered	0	0
5/8"	503,365	0
3/4"	26,680	0
1"	32,694	0
1.5"	30,080	0
2"	157,997	0
3"	27,066	0
4"	30,068	0
6"	0	0
8"	0	0
TOTAL	807,949	0

Worksheet C-7

24-Nov-23

Combined Windsor West Hants Water Utility Calculation of Consumption Charge 2024/25	
NET PRODUCTION EXPENSE	BLOCK 1
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.39
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.25
TOTAL CONSUMPTION CHARGE PER 1000 Imp.Gallons	2.64

Combined Windsor West Hants Water Utility Calculation of Consumption Charge 2025/26	
NET PRODUCTION EXPENSE	BLOCK 1
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.46
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.30
TOTAL CONSUMPTION CHARGE PER 1000 Imp.Gallons	2.77

Combined Windsor West Hants Water Utility Calculation of Consumption Charge 2026/27	
NET PRODUCTION EXPENSE	BLOCK 1
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.59
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.41
TOTAL CONSUMPTION CHARGE PER 1000 Imp.Gallons	3.00

Worksheet C-8

24-Nov-23

Combined Windsor West Hants 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	315.26	0
5/8"	3,847	315.26	1,212,813
3/4"	55	466.31	25,647
1"	48	768.40	36,883
1.5"	19	1,523.64	28,949
2"	35	2,429.92	85,047
3"	6	4,846.66	29,080
4"	4	7,565.51	30,262
6"	0	15,117.84	0
8"	0	27,201.58	0

TOTAL BASE REVENUE 1,448,681

CONSUMPTION CHARGE

	<u>Quantity</u>	<u>\$/ Cubic Meter</u>	
1st Block	818,086	2.64	2,162,639

TOTAL CONSUMPTION REVENUE 2,162,639

TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION) 3,611,320

Combined Windsor West Hants Water Utility
Water Consumption by Block
2025/26

BASE CHARGE

<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	0	342.62	0
5/8"	3,862	342.62	1,323,197
3/4"	55	507.14	27,893
1"	48	836.18	40,137
1.5"	19	1,658.79	31,517
2"	35	2,645.92	92,607
3"	6	5,278.27	31,670
4"	4	8,239.66	32,959
6"	0	16,465.75	0
8"	0	29,627.48	0

TOTAL BASE REVENUE 1,579,980

CONSUMPTION CHARGE

	<u>Quantity</u>	<u>\$/ Cubic Meter</u>	
1st Block	813,034	2.77	2,251,776

TOTAL CONSUMPTION REVENUE 2,251,776

TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION) 3,831,756

Combined Windsor West Hants Water Utility
Water Consumption by Block
2026/27

BASE CHARGE

<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	0	339.26	0
5/8"	3,877	339.26	1,315,307
3/4"	55	501.92	27,606
1"	48	827.25	39,708
1.5"	19	1,640.57	31,171
2"	35	2,616.55	91,579
3"	6	5,219.17	31,315
4"	4	8,147.11	32,588
6"	0	16,280.30	0
8"	0	29,293.39	0

TOTAL BASE REVENUE 1,569,274

CONSUMPTION CHARGE

	<u>Quantity</u>	<u>\$/ Cubic Meter</u>	
1st Block	807,949	3.00	2,422,309

TOTAL CONSUMPTION REVENUE 2,422,309

TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION) 3,991,583

Combined Windsor West Hants Water Utility
Calculation of Bulk Water Rate
Years Ending March 31st

	2023/24	2024/25	2025/26	2026/27
Cost Base				
Total Operating Expenses (Worksheet B-2)	4,085,425	4,163,373	4,315,584	4,448,551
Total Non Operating Expenses (Worksheet B-2)	795,591	1,215,902	1,463,579	1,393,540
Total Expenses	4,881,015	5,379,275	5,779,164	5,842,090
Water Consumption in Cubic Meters	823,227	818,086	813,034	807,949
Unit Calculations				
Unit cost per cubic metre	5.93	6.58	7.11	7.23
Operating cost and profit mark-up	30%	30%	30%	30%
Bulk rate per cubic metre	7.71	8.55	9.24	9.40

WEST HANTS UTILITY CUSTOMERS

Combined Windsor West Hants 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		Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed	
Unmetered										
5/8"	32	62.25	78.82	26.6%	78.40	84.59	7.9%	140.65	163.41	16.2%
3/4"	65	92.42	116.58	26.1%	159.25	171.83	7.9%	251.67	288.41	14.6%
1"	167	152.74	192.10	25.8%	409.15	441.47	7.9%	561.89	633.57	12.8%
1.5"	335	303.56	380.91	25.5%	820.75	885.58	7.9%	1,124.31	1,266.49	12.6%
2"	567	484.53	607.48	25.4%	1,389.15	1,498.88	7.9%	1,873.68	2,106.36	12.4%
3"	2,061	967.14	1,211.67	25.3%	5,049.45	5,448.33	7.9%	6,016.59	6,659.99	10.7%
4"	459	1,510.07	1,891.38	25.3%	1,124.55	1,213.38	7.9%	2,634.62	3,104.76	17.8%
6"	-	3,018.20	3,779.46	0.0%	-	-				0.0%

WINDSOR UTILITY CUSTOMERS

Combined Windsor West Hants 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		Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed	
Unmetered										
5/8"	38	69.75	78.82	13.0%	55.40	99.62	79.8%	125.15	178.44	42.6%
3/4"	131	102.00	116.58	14.3%	192.41	346.02	79.8%	294.41	462.60	57.1%
1"	172	166.51	192.10	15.4%	252.58	454.23	79.8%	419.09	646.33	54.2%
1.5"	423	327.78	380.91	16.2%	622.12	1,118.77	79.8%	949.90	1,499.68	57.9%
2"	1,245	521.30	607.48	16.5%	1,829.81	3,290.60	79.8%	2,351.11	3,898.08	65.8%
3"	194	1,037.36	1,211.67	16.8%	285.38	513.21	79.8%	1,322.74	1,724.88	30.4%
4"	3,300	1,617.93	1,891.38	16.9%	4,850.32	8,722.44	79.8%	6,468.25	10,613.81	64.1%
6"	-	3,230.61		0.0%	-	-				0.0%

Combined Windsor West Hants Water Utility
Comparison of Current Water Rates with Proposed New Rates
2025/26

Meter Size	Average Quarterly Consumption	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed	
Unmetered										
5/8"	33	78.82	85.65	8.7%	99.62	92.42	-7.2%	178.44	178.08	-0.2%
3/4"	121	116.58	126.79	8.8%	346.02	335.88	-2.9%	462.60	462.67	0.0%
1"	170	192.10	209.05	8.8%	454.23	471.61	3.8%	646.33	680.65	5.3%
1.5"	396	380.91	414.70	8.9%	1,118.77	1,096.17	-2.0%	1,499.68	1,510.87	0.7%
2"	1,129	607.48	661.48	8.9%	3,290.60	3,125.64	-5.0%	3,898.08	3,787.12	-2.8%
3"	1,128	1,211.67	1,319.57	8.9%	513.21	3,123.36	508.6%	1,724.88	4,442.93	157.6%
4"	1,879	1,891.38	2,059.92	8.9%	8,722.44	5,204.72	-40.3%	10,613.81	7,264.64	-31.6%
6"	-	-			-					

Combined Windsor West Hants 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		Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed	
Unmetered										
5/8"	32	85.65	84.81	-1.0%	92.42	97.31	5.3%	178.08	182.13	2.3%
3/4"	121	126.79	125.48	-1.0%	335.88	363.59	8.3%	462.67	489.07	5.7%
1"	170	209.05	206.81	-1.1%	471.61	510.51	8.3%	680.65	717.33	5.4%
1.5"	396	414.70	410.14	-1.1%	1,096.17	1,186.60	8.3%	1,510.87	1,596.75	5.7%
2"	1,129	661.48	654.14	-1.1%	3,125.64	3,383.51	8.3%	3,787.12	4,037.64	6.6%
3"	1,128	1,319.57	1,304.79	-1.1%	3,123.36	3,381.05	8.3%	4,442.93	4,685.84	5.5%
4"	1,879	2,059.92	2,036.78	-1.1%	5,204.72	5,634.12	8.3%	7,264.64	7,670.90	5.6%
6"										

DRAFT

Worksheet D-2

24-Nov-23

Combined Windsor West Hants Water Utility
Comparative Statement of Operations

Fiscal Years ending March 31st

	2023/24 (Projected)	Projection Using Proposed Rates		
		2024/25 Test Yr 2	2025/26 Test Yr 3	2026/27 Test Yr 3
OPERATING REVENUES				
Metered Sales	2,882,969	3,611,320	3,831,756	3,991,583
Metered Sales to Other Utilities	250,000			
Public Fire Protection - Windsor	319,208			
Public Fire Protection from West Hants	155,095			
Public Fire Protection-West Hants	595,789	1,548,447	1,722,641	1,753,569
Sundry	9,695	9,828	9,958	12,945
Sprinkler Service	8,142	8,281	8,349	8,416
Commercial	2,033	2,094	2,157	2,222
Bulk Water Service	161,727	166,579	171,576	176,723
Total	4,384,658	5,346,548	5,746,437	5,945,458
OPERATING EXPENDITURES				
Source of Supply	289,800	20,394	21,006	21,636
Water Treatment	1,001,742	1,036,197	1,067,283	1,099,301
Transmission and Distribution	1,339,222	1,379,844	1,421,239	1,463,876
Administration and General	567,812	587,311	607,766	625,999
Depreciation	814,831	1,065,450	1,121,887	1,159,042
Taxes	72,018	74,178	76,404	78,696
Total	4,085,425	4,163,373	4,315,584	4,448,551
OPERATING PROFIT (LOSS)	299,233	1,183,175	1,430,852	1,496,907
NON-OPERATING REVENUES				
Interest on Customer Accounts	7,432	7,655	7,655	7,884
Interest	2,459	2,533	2,533	2,609
Special Service	17,661	18,191	18,191	18,737
Other	721	743	743	765
Bank Interest	3,500	3,605	3,605	3,713
Total	31,773	32,727	32,727	33,708
NON-OPERATING EXPENDITURES				
Debt Charges - Principal	206,177	107,582	254,162	78,269
Debt Charges - Interest	33,661	29,448	22,946	17,053
New Debt - Principal	148,966	157,904	167,378	177,420
New Debt - Interest	328,787	319,849	310,375	300,332
New Debt - Principal	0	159,993	169,593	179,768
New Debt - Interest	0	353,126	343,527	333,351
New Debt - Principal	0	0	39,786	42,173
New Debt - Interest	0	0	87,813	85,426
New Debt - Principal	0	0	0	87,813
New Debt - Interest	0	0	0	23,933
Interest Paid on consumer deposits	20,000	10,000	10,000	10,000
Capital out of Revenue	58,000	78,000	58,000	58,000
Earnings	0	0	0	0
Total	795,591	1,215,902	1,463,579	1,393,540
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-464,584	0	0	137,076
SURPLUS AT BEGINNING OF YEAR	1,419,776	655,192	205,192	205,192
CAPITAL FROM SURPLUS	300,000	450,000	0	0
ACCUMULATED SURPLUS (DEFICIT)	655,192	205,192	205,192	342,267

Appendix 1

Loan Calculator Long Term Debt 2023/24

Interest Rate	6.0%
Term in years	20
Capital \$	5,479,787

Payment Schedule

Year	Principal	Interest	Total	Balance
1	\$148,965.58	328,787.22	477,752.80	5,330,821.42
2	\$157,903.52	319,849.29	477,752.80	5,172,917.90
3	\$167,377.73	310,375.07	477,752.80	5,005,540.17
4	\$177,420.39	300,332.41	477,752.80	4,828,119.78
5	\$188,065.62	289,687.19	477,752.80	4,640,054.17
6	\$199,349.55	278,403.25	477,752.80	4,440,704.61
7	\$211,310.53	266,442.28	477,752.80	4,229,394.09
8	\$223,989.16	253,763.65	477,752.80	4,005,404.93
9	\$237,428.51	240,324.30	477,752.80	3,767,976.43
10	\$251,674.22	226,078.59	477,752.80	3,516,302.21
11	\$266,774.67	210,978.13	477,752.80	3,249,527.54
12	\$282,781.15	194,971.65	477,752.80	2,966,746.39
13	\$299,748.02	178,004.78	477,752.80	2,666,998.37
14	\$317,732.90	160,019.90	477,752.80	2,349,265.47
15	\$336,796.87	140,955.93	477,752.80	2,012,468.60
16	\$357,004.69	120,748.12	477,752.80	1,655,463.92
17	\$378,424.97	99,327.83	477,752.80	1,277,038.95
18	\$401,130.47	76,622.34	477,752.80	875,908.48
19	\$425,198.29	52,554.51	477,752.80	450,710.19
20	\$450,710.19	27,042.61	477,752.80	(0.00)

Loan Calculator Long Term Debt 2024/25

Interest Rate	6.0%
Term in years	20
Capital \$	5,885,440

Payment Schedule for Capital Works

Year	Principal	Interest	Total	Balance
1	\$159,993.08	\$353,126.40	513,119.48	5,725,446.92
2	\$169,592.66	\$343,526.82	513,119.48	5,555,854.26
3	\$179,768.22	\$333,351.26	513,119.48	5,376,086.03
4	\$190,554.32	\$322,565.16	513,119.48	5,185,531.72
5	\$201,987.58	\$311,131.90	513,119.48	4,983,544.14
6	\$214,106.83	\$299,012.65	513,119.48	4,769,437.31
7	\$226,953.24	\$286,166.24	513,119.48	4,542,484.07
8	\$240,570.43	\$272,549.04	513,119.48	4,301,913.63
9	\$255,004.66	\$258,114.82	513,119.48	4,046,908.97
10	\$270,304.94	\$242,814.54	513,119.48	3,776,604.03
11	\$286,523.24	\$226,596.24	513,119.48	3,490,080.80
12	\$303,714.63	\$209,404.85	513,119.48	3,186,366.17
13	\$321,937.51	\$191,181.97	513,119.48	2,864,428.66
14	\$341,258.76	\$171,865.72	513,119.48	2,523,174.90
15	\$361,728.99	\$151,390.49	513,119.48	2,161,445.91
16	\$383,432.72	\$129,686.75	513,119.48	1,778,013.19
17	\$406,438.69	\$106,680.79	513,119.48	1,371,574.50
18	\$430,825.01	\$82,294.47	513,119.48	940,749.49
19	\$456,674.51	\$56,444.97	513,119.48	484,074.98
20	\$484,074.98	\$29,044.50	513,119.48	(0.00)

Loan Calculator
Long Term Debt
2025/26

Interest Rate **6.0%**
Term in years **20**
Capital \$ **1,463,550**

Payment Schedule for Capital Works

Year	Principal	Interest	Total	Balance
1	\$39,785.96	\$87,813.00	127,598.96	1,423,764.04
2	\$42,173.12	\$85,425.84	127,598.96	1,381,590.93
3	\$44,703.50	\$82,895.46	127,598.96	1,336,887.42
4	\$47,385.71	\$80,213.25	127,598.96	1,289,501.71
5	\$50,228.86	\$77,370.10	127,598.96	1,239,272.85
6	\$53,242.59	\$74,356.37	127,598.96	1,186,030.27
7	\$56,437.14	\$71,161.82	127,598.96	1,129,593.12
8	\$59,823.37	\$67,775.59	127,598.96	1,069,769.75
9	\$63,412.77	\$64,186.19	127,598.96	1,006,356.98
10	\$67,217.54	\$60,381.42	127,598.96	939,139.44
11	\$71,250.59	\$56,348.37	127,598.96	867,888.85
12	\$75,525.63	\$52,073.33	127,598.96	792,363.22
13	\$80,057.17	\$47,541.79	127,598.96	712,306.06
14	\$84,860.59	\$42,738.36	127,598.96	627,445.46
15	\$89,952.23	\$37,646.73	127,598.96	537,493.23
16	\$95,349.36	\$32,249.59	127,598.96	442,143.87
17	\$101,070.33	\$26,528.63	127,598.96	341,073.54
18	\$107,134.55	\$20,464.41	127,598.96	233,938.99
19	\$113,562.62	\$14,036.34	127,598.96	120,376.38
20	\$120,376.38	\$7,222.58	127,598.96	-

Loan Calculator
Long Term Debt
2026/27

Interest Rate **6.0%**
Term in years **20**
Capital \$ **880,400**

Payment Schedule for Capital Works

Year	Principal	Interest	Total	Balance
1	\$23,933.28	\$87,813.00	111,746.28	856,466.72
2	\$42,173.12	\$85,425.84	127,598.96	814,293.60
3	\$44,703.50	\$82,895.46	127,598.96	769,590.10
4	\$47,385.71	\$80,213.25	127,598.96	722,204.38
5	\$50,228.86	\$77,370.10	127,598.96	671,975.53
6	\$53,242.59	\$74,356.37	127,598.96	618,732.94
7	\$56,437.14	\$71,161.82	127,598.96	562,295.80
8	\$59,823.37	\$67,775.59	127,598.96	502,472.43
9	\$63,412.77	\$64,186.19	127,598.96	439,059.66
10	\$67,217.54	\$60,381.42	127,598.96	371,842.12
11	\$71,250.59	\$56,348.37	127,598.96	300,591.52
12	\$75,525.63	\$52,073.33	127,598.96	225,065.90
13	\$80,057.17	\$47,541.79	127,598.96	145,008.73
14	\$84,860.59	\$42,738.36	127,598.96	60,148.14
15	\$89,952.23	\$37,646.73	127,598.96	(29,804.09)
16	\$95,349.36	\$32,249.59	127,598.96	(125,153.46)
17	\$101,070.33	\$26,528.63	127,598.96	(226,223.79)
18	\$107,134.55	\$20,464.41	127,598.96	(333,358.33)
19	\$113,562.62	\$14,036.34	127,598.96	(446,920.95)
20	\$120,376.38	\$7,222.58	127,598.96	(567,297.33)



WEST HANTS REGIONAL MUNICIPALITY REPORT

Information ☐	Recommendation ☒	Decision Request ☐	Councillor Activity ☐
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To: WHRM Council

Submitted by: _____
Carlee Rochon, Director, Financial Services

Date: November 14, 2023

Subject: Water and Sewer Consolidation

LEGISLATIVE AUTHORITY

- Municipal Government Act, Part IV, Finance, 81 (1)[a] & [b]; Part XIV, Sewer, 333-343
- Public Utilities Act, 64 (1) & (2)
- Nova Scotia Utility and Review Board Orders M06739, M09013

RECOMMENDATION or DECISION REQUEST

That Council

...direct the CAO to begin the process of consolidating the Windsor and West Hants water utilities into one organization and have this work completed by July 1, 2024.

...direct the CAO to begin the process of consolidating the Windsor and West Hants sewer services into one organization and make the necessary changes to the by-laws and have this work completed by July 1, 2024.

BACKGROUND

Property ☐	Public Opinion ☐	Environment ☐	Social ☐	Economic ☒	Councillor Activity ☐
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G. A. Isenor Consulting Limited was engaged by the Municipality in 2022 to do the following:

- Complete rate studies for both water and sewer utilities.
- Look at the impacts on rates if two water and two sewer utilities were to consolidate.

Council also requested the following:

- That staff prepare a flat rate model for sewer.
- That staff investigate what a low-income assistance rebate would look like on sewer.

DISCUSSION

At the November 14, 2023, Committee of the Whole Meeting, Gerry Isenor presented the results of the study, summarized below. It was identified that the lowest cost option for the average residential customers would be to combine the four utilities into two utilities. It is important to note the numbers provided by the study are estimates based on averages of previous years' water usage and used many assumptions. When considering the results presented below, there are two things to keep in mind:

1. The numbers provided by the study are estimates for the average residential customer. There will be differences in many customers' bills as a result of the proposed changes.
2. All water rates are subject to UARB approval, which means there still could be rate adjustments due to UARB rulings.

Water

Unconsolidated:

Table 1

Projected Residential Water Rates with Two Separate Utilities

Location	Existing Quarterly Average Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate
	2022/23	2023/24	2024/25	2025/26
West Hants	\$140.62	\$165.62	\$182.83	\$191.41
Windsor	\$125.15	\$136.36	\$172.64	\$173.94

Consolidated:

Table 2

Projected Residential Water Rates with Combined Single Utility

Location	Existing Quarterly Average Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate
	2022/23	2023/24	2024/25	2025/26
West Hants	\$140.65	\$141.26	\$169.25	\$178.13
Windsor	\$125.15	\$155.55	\$169.25	\$178.13

All water utilities are governed by the Utility and Review Board. Currently, each of the two utilities have their own water rates and associated rules. Because they are two unique entities there are differences among the rules. These differences can create confusion for customers and staff. Should the utilities be joined, the difference in rules would be eliminated. A combined water utility would also mean uniform water and base rates for two utilities, which are currently all different.

Based on the initial data presented by G. A. Isenor Consulting Limited, staff are recommending consolidating the water utilities. In the second year of consolidating the utility the average West Hants water customers would see a decrease of \$13.58 quarterly, and Windsor sewer customers would see a decrease of \$3.39 quarterly.

There are limited anticipated savings to the water utility created by combining services, however it will eliminate in-future billings between the utilities, estimated at \$480,000. Additionally, this will save on other administrative costs over time (i.e. auditing services, etc.)

Sewer

Unconsolidated:

Table 3

Projected Residential Sewer Rates with Two Separate Sewer Systems

Location	Existing Quarterly Average Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate
	2022/23	2023/24	2024/25	2025/26
West Hants	\$116.70	\$111.65	\$118.57	\$137.96
Windsor	\$131.86	\$128.67	\$154.29	\$194.55

Consolidated:

Table 4

Projected Residential Sewer Rates with Combined Single Sewer System

Location	Existing Quarterly Average Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate
	2022/23	2023/24	2024/25	2025/26
West Hants	\$116.70	\$114.50	\$122.99	\$149.25
Windsor	\$131.86	\$119.01	\$122.99	\$149.25

All sewer utilities are governed by Council. Currently, each of the two utilities have their own sewer rates and associated rules. Because they are two unique entities there are differences among the rules. These differences can create confusion for customers and staff. Should the utilities be joined, the different sets of rules would be eliminated. A combined sewer utility would also mean uniform sewer and base rates for two utilities, which are currently all different.

Based on the initial data presented by G. A. Isenor Consulting Limited, staff are recommending consolidating the sewer utilities. This has successfully worked previously with West Hants' former three utilities, creating a more financially stable single utility while supporting future growth.

In the second year of consolidating the utility the average West Hants sewer customer would see an increase of \$4.42 quarterly, and Windsor sewer customer would see a decrease of \$31.3 quarterly.

Again, there are limited anticipated savings to the sewer utility created by combining services, however it will eliminate in-future billings between the utilities, estimated at \$66,000. Additionally, this will save on other administrative costs over time.

Summary

Based on the studies prepared by G. A. Isenor Consulting Limited, the average customer will see an overall reduction in their total costs for water and sewer if utilities are combined. For example, in the second year of consolidating the utilities, the average West Hants sewer customer would see a decrease of \$9.16 quarterly, and Windsor sewer customers would see a decrease of \$34.69 quarterly.

The Municipality will also benefit from having common rates and rules and regulations. It will eliminate customer confusion and inequalities between the utilities and reduce administrative costs over time.

Sewer Flat Rate Model

There are various models for charging a flat rate. For the purposes of this report the following data was used to prepare what a flat rate would look like for 2022-23 and 2023-24 based on the number of sewer utility customers:

- Actual expenditures on March 31, 2023
- Number of customers at March 31, 2023
- Estimating 3% increase in expenditures for 2023-24

Location	Existing Annual Average Rate	Estimated Flat Rate	Estimated Annual Average Rate	Estimated Flat Rate
Unconsolidated	2022-23		2023-24	
West Hants	\$466.80	\$1,096.95	\$446.60	\$1,115.48
Windsor	\$527.44	\$1,211.73	\$514.68	\$1,239.13
Consolidated	2022-23		2023-24	
West Hants	\$487.28	\$1,138.79	\$458.00	\$1,160.39
Windsor	\$527.44		\$476.04	

Advantages of the flat rate model include:

- It is easy to manage on the billing side.
- It is easy to budget for.
- Customers would know exactly what their annual sewer amount would be and this would benefit large users.

The disadvantage of the flat rate method is that it penalizes those who use sewer less often than others. For example, with a flat rate a single person living in a house pays the same sewer charge as a family of four, yet the single person would arguably use the sewer less. In addition,

it decreases the accuracy of the budget preparation, as it does not allow for fluctuations in customers. For example, if sewer customers decreased then we risk falling short to support service delivery and capital work.

After preparing these calculations, the results show that it is beneficial to stay with a quarterly billing amount, as the average customer will pay less than a flat rate. By using the current model of billing sewer, it creates a fairer pay-for-use system and a more stable financial practice.

Sewer Rebates

Staff have been preparing a sewer rebate model, as part of the sewer study. Direction is needed to determine the set up required in the background to establish this program for 2024-25. It is estimated that 46.5% of applications received for the property tax assistance program are from customers on municipal sewer. Using this estimate we have prepared the following scenarios:

Quarterly Rebate Amount	Estimated # of Rebates	Quarterly Expense	Yearly Expense
\$ 25.00	150	\$ 3,750.00	\$ 15,000.00
\$ 50.00	150	\$ 7,500.00	\$ 30,000.00
\$ 75.00	150	\$ 11,250.00	\$ 45,000.00
\$ 100.00	150	\$ 15,000.00	\$ 60,000.00

Next steps for the rebate would be as follows:

- To determine what level of support Council wishes to provide residents.
- To determine where the funding for this rebate program will come from (i.e. funding to come from the general operating or the sewer utility).

NEXT STEPS

Should Council decide to move forward with the combined services several tasks would be required:

- Finalize the rate studies for Council review and approval.
- Prepare the application to the UARB for one or more hearings pending the decision of Council.
- Review and update sewer by-laws.
- Customer communication.
- Internal financial transition.

FINANCIAL IMPLICATIONS

Communication to the public is an important component whether Council decides to consolidate the utilities or not. It is estimated that there would be roughly \$10,000 in new costs for communications around the change. In addition, there will be costs of \$7,800 to prepare rates to 2026-27 in preparation for UARB and Council's approval, and \$16,000 for the UARB.

There may be minimal staff time costs to integrate the financial information of the water and sewer services. These costs would be absorbed by the water utilities and the sewer services.

In total, it is estimated that each water utility would pay roughly \$12,450 and each sewer service would pay roughly \$4,450.

ALTERNATIVES

- Committee of the Whole could choose to reject the recommendations.
- Committee of the Whole could choose to accept one of the recommendations and not the other.

ATTACHMENTS

- Memo on combined water services

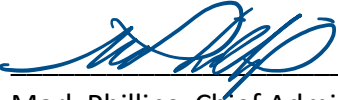
CHIEF ADMINISTRATIVE OFFICER REVIEW

The report and attachments are thorough as it relates to the forecasted rates. Consolidating sewer and water has its' benefits as well as its short-term challenges. We look forward to Council's discussions on this matter.

Staff await Council's opinion on the sewer rebate strategy and will draft policy to accompany Council's position once determined.

I support the recommendations.

Report Prepared by: _____
Carlee Rochon, Director, Financial Services

Report Approved by:  _____
Mark Phillips, Chief Administrative Officer

Memo Report

Date: November 3, 2023

To: Todd Richard, P.Eng
Director of Public Works

From: Gerry Isenor, P.Eng.
Blaine Rooney, CPA

Re: Consolidation of Water & Sewer Rates

The West Hants Regional Municipality currently owns and operates the Windsor Water Utility, the West Hants Water Utility, the Windsor Sewer System, and the West Hants Sewer System. The four systems are interconnected and share services between them as well as staff and resources. The Municipality currently maintains four separate accounting systems and charges different rates for each service.

The assignment was divided into three parts as follows:

Part 1 of this report identifies the customer rates for water services based on:

- Water rates for customers served by the Windsor Water Utility;
- Water rates for customers served by the West Hants Water Utility; and,
- Water rates for customers served by a single Windsor West Hants Water Utility.

Part 2 of this report identifies the customer rates for sewer services based on:

- Sewer rates for customers served by the Windsor Sewer System;
- Sewer rates for customers served by the West Hants Sewer System; and,
- Sewer rates for customers served by a single Windsor West Hants Sewer System.

Part 3 of this report identifies the total water and sewer rates for customers served by the Windsor West Hants Water Utility and the Windsor West Hants Sewer System.

Part 1- Water Service Customer Rate Comparison

Background

The West Hants Regional Municipality owns and operates two water utilities within the Municipality, the West Hants Water Utility and the Windsor Water Utility. The West Hants Water Utility was formed in May 27, 2019 after a public hearing. Water rates were set by the UARB

after the hearing and have been in effect since April 1, 2021. The Windsor Water Utility has a long history with a central water being noted as in use in the 1890's which is consistent with many older systems in the Province. The current water rates have been in effect since April 1, 2017.

Methodology – Part 1

The Municipality provided the study team with the most recent data available on customer counts, operating and non-operating revenue, consumption, operating and non-operating costs including debt servicing for each of the Water Utilities. The study team then prepared separate water rate studies for each stand-alone Utility and a rate study for a combined single Windsor West Hants Water Utility.

Discussion – Part 1

Based on the information provided at this time it does not appear that there will be any significant changes in total expenses as a result of the Municipality consolidating the water Utilities. The systems are currently interconnected with the Windsor Water Utility selling water to the West Hants Water Utility in the Three Miles Plains area. Based on the information provided and discussions with staff it appears that any operational savings have already been achieved since the formation of the West Hants Regional Municipality. There could be some administrative savings as presently the records for the two utilities need to be kept and reported separately including separate rate applications and reporting to the Nova Scotia Utility and Review Board (NSUARB). If the two utilities are consolidated into a single amalgamated utility then the accounts for each can be consolidated and reported as a single utility with only the separate accounts needed for management/operational purposes. There would be savings in preparing annual Financial Statements and in setting rates as only one rate study and one rate Hearing would be required.

The benefits of consolidation, in addition to potentially less administration as detailed above, would be that all customers would have a uniform rate with a single common set of Rules and Regulations.

Outcomes – Part 1

The current UARB approved base rates for single family residential customers (5/8" meters) is \$69.75 in the Windsor Water Utility and \$62.25 in the West Hants Water Utility. The approved consumption charges are \$1.47 per cubic meter in the Windsor Water Utility and \$2.45 per cubic meter in the West Hants Water Utility. If the decision to consolidate is made and approved by the NSUARB then it is our understanding that the rates will be adjusted to the blended rates on the effective date which will result in a one-time rate adjustment for all customers either up or down depending on which former utility you were serviced by.

If an application to consolidate two Utilities is made effective December 1, 2023 and is approved by the NSUARB then based on the results of the studies the following changes in current rates will be effective. The changes for the other meter sizes are in line with the 5/8" metered customers' percentages but 90% of the customers are ones having 5/8" meters.

Tables 1 provides the projected average water rates for the existing two separate water utilities.

Table 1

Projected Residential Water Rates with Two Separate Utilities

Location	Existing Quarterly Average Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate
	2022/23	2023/24	2024/25	2025/26
West Hants	\$140.62	\$165.62	\$182.83	\$191.41
Windsor	\$125.15	\$136.36	\$172.64	\$173.94

Table 2 provides the projected average water rates for a single combined Windsor West Hants Water Utility.

Table 2

Projected Residential Water Rates with Combined Single Utility

Location	Existing Quarterly Average Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate
	2022/23	2023/24	2024/25	2025/26
West Hants	\$140.62	\$141.26	\$169.25	\$178.13
Windsor	\$125.15	\$155.55	\$169.25	\$178.13

Combining the water utilities will result in a one-time adjustment in rates that will see some customers paying more and some less. Once the two utilities are combined the operating and capital budgets and rate adjustments are done based on one utility with one rate structure. If the two utilities remain separate the current rate structures could get further apart as operational and capital requirements for each separate utility will differ with time.

The separate background water rate studies as well as the amalgamated rate study will be provided separate from this memo report due their size (approximately 125 pages).

Part 2 – Sewer Service Customer Rate Comparison

Background – Part 2

The West Hants Regional Municipality owns and operates two separate sewer systems within the Municipality, the West Hants Sewer System serving Falmouth, Hantsport and Three Mile Plains (collection only) and the Windsor Sewer System which provides sewer collection in Windsor and Sewer Treatment for Windsor and Three Mile Plains. Sewer rates are set separately by the Municipality for each system.

Methodology – Part 2

The Municipality provided the study team with the most recent data available on customer counts, operating and non-operating revenue, customer counts, operating and non-operating costs including debt servicing for each of the sewer systems. The study team then prepared separate sewer rate studies for each stand-alone system and sewer rates for a single combined Windsor West Hants Sewer System.

Discussion – Part 2

Based on the information provided at this time it does not appear that there will be any significant changes in total expenses as a result of the Municipality consolidating the sewer systems. The systems are currently interconnected with the Windsor Sewer System selling treatment services to the West Hants Sewer System in the Three Miles Plains area. Based on the information provided and discussions with staff it appears that any operational savings have already been achieved since the formation of the West Hants Regional Municipality. There could be some administrative savings as presently the records for the two utilities need to be kept and reported separately to set separate sewer rates for each system. If the two systems are consolidated into a single amalgamated system only the accounts needed for management/operational purposes need to be maintained separately.

The benefits of consolidation, in addition to potentially less administration as detailed above, would be that all customers would have a uniform rate with a single common set of rates.

Outcomes – Part 2

The current base rates for single family residential customers (5/8" meters) is \$69.75 in the Windsor Sewer System and \$62.25 in the West Hants Sewer System. The approved consumption charges are \$1.47 per cubic meter in the Windsor Sewer System and \$2.45 per cubic meter in the West Hants Water Sewer System. If the decision to consolidate is made it will result in a one-time rate adjustment for all customers either up or down depending on which former sewer system the customer was serviced by.

If the Municipality combined the two separate sewer systems into a single Windsor West Hants Sewer System the following rates are projected for the average residential customer based on the sewer rate studies. The changes for the other meter sizes are in line with the 5/8" metered customers' percentages but 90% of the customers are ones having 5/8" meters.

Tables 3 provides the projected average sewer rates for the existing two separate sewer systems

Table 3

Projected Residential Sewer Rates with Two Separate Sewer Systems

Location	Existing Quarterly Average Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate
	2022/23	2023/24	2024/25	2025/26
West Hants	\$116.70	\$111.65	\$118.57	\$137.96
Windsor	\$131.86	\$128.67	\$154.29	\$194.55

Table 4 provides the projected average sewer rates for a single combined Windsor West Hants Sewer System.

Table 4

Projected Residential Sewer Rates with Combined Single Sewer System

Location	Existing Quarterly Average Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate
	2022/23	2023/24	2024/25	2025/26
West Hants	\$116.70	\$114.50	\$122.99	\$149.25
Windsor	\$131.86	\$119.01	\$122.99	\$149.25

Combining the sewer systems will result in a one-time adjustment in rates that result is some customers paying more and some less. Once the two current systems are combined the operating and capital budgets and rate adjustments are done based on one system with one rate structure. If the systems remain separate the current rate structures could get further apart as operational and capital requirements for each separate utility will differ with time.

The separate background water rate studies as well as the amalgamated rate study will be provided separate from this memo report due their size (approximately 125 pages).

Part 3 – Combined Water and Sewer Customer Rate Comparison

Table 5 provides the sum of the projected average water and sewer rates (Tables 1 and Table 3 above) for residential customers in each of the service area if the two systems remain separate.

Table 5

Total Projected Residential Water and Sewer Rates - Separate Systems

Based on maintaining separate systems/utilities

Location	Existing Quarterly Average Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate
	2022/23	2023/24	2024/25	2025/26
West Hants	\$257.32	\$277.27	\$301.40	\$329.37
Windsor	\$257.01	\$265.03	\$326.93	\$368.49

Table 6 provides the sum of the projected average water and sewer rates (Table 2 and Table 4 above) for residential customers in each of the existing service areas if the two systems are combined into a single Windsor West Hants Sewer System.

Table 6

Total Projected Residential Water and Sewer Rates - Single Windsor West Hants Systems

Location	Existing Quarterly Average Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate
	2022/23	2023/24	2024/25	2025/26
West Hants	\$257.35	\$255.76	\$292.24	\$327.38
Windsor	\$257.01	\$274.56	\$292.24	\$327.38

Findings

While either option will continue to supply the water and sewer customers with service, the lowest cost option for the average residential customer is provided by:

- combining the two water utilities into a single Utility with common rates for all customers with central water; and,
- combining the two sewer systems into a single operating unit with common rates for all customers with central sewer.

Based on the rate studies prepared at this time all customers will see an overall reduction in their total costs for water and sewer services if they are combined. The Municipality will benefit from having common rates for these services as well as having reduced accounting needs for operating staff and for the supply of repair parts and materials.

The background is a light blue gradient with several realistic water droplets of various sizes scattered across it. Some droplets are in the top left, some in the bottom right, and others in the center. They have highlights and shadows, giving them a 3D appearance.

CONSOLIDATION OF WATER AND SEWER SYSTEMS

WEST HANTS REGIONAL MUNICIPALITY

14 NOVEMBER 2023

BACKGROUND - WATER

- MUNICIPALITY CURRENTLY HAS TWO WATER UTILITIES, THE WINDSOR WATER UTILITY AND THE WEST HANTS WATER UTILITY;
- THE WINDSOR WATER UTILITY SELLS TREATED WATER TO THE WEST HANTS WATER UTILITY AT UARB APPROVED WHOLESALE RATE;
- RATES SET BY UTILITY AND REVIEW BOARD FOR BOTH UTILITIES AT SEPARATE HEARINGS INCLUDING THE WHOLESALE RATE

BACKGROUND - SEWER

- CURRENTLY HAVE TWO SEPARATE SEWER OPERATING SYSTEMS, THE WINDSOR SEWER SYSTEM AND THE WEST HANTS SEWER SYSTEM;
- WINDSOR SEWER SYSTEM SELLS SEWAGE TREATMENT SERVICES TO THE WEST HANTS SEWER SYSTEM;
- RATES SET BY BOTH SEWER SYSTEMS ARE SET BY THE MUNICIPALITY BASED ON SEPARATELY PREPARED RATE STUDIES FOR EACH SYSTEM

STUDY METHODOLOGY - WATER

- STUDY TEAM PREPARED A WATER RATE STUDY FOR THE WINDSOR WATER UTILITY USING THE UARB APPROVED METHOD;
- STUDY TEAM PREPARED A WATER RATE STUDY FOR THE WEST HANTS WATER UTILITY USING THE UARB APPROVED METHOD;
- STUDY TEAM PREPARED A WATER RATE STUDY FOR A SINGLE COMBINED WINDSOR WEST HANTS WATER UTILITY USING THE UARB APPROVED METHODS;
- THREE RATE STUDIES WERE PREPARED FOR WATER

STUDY METHODOLOGY - SEWER

- STUDY TEAM PREPARED A SEWER RATE STUDY FOR THE WINDSOR SEWER SYSTEM USING A RATE MODEL DEVELOPED BY THE STUDY TEAM;
- STUDY TEAM PREPARED A SEWER RATE STUDY FOR THE WEST HANTS SEWER SYSTEM USING A RATE MODEL DEVELOPED BY THE STUDY TEAM;
- STUDY TEAM PREPARED A SEWER RATE STUDY FOR A SINGLE COMBINED WINDSOR WEST HANTS SEWER SYSTEM USING A RATE MODEL DEVELOPED BY THE STUDY TEAM;
- THREE RATE STUDIES WERE PREPARED FOR SEWER

BASE "AVAILABILITY" CHARGE

- BASE CHARGE IS FOR HAVING THE SERVICE AVAILABLE WHEN THE CUSTOMER NEEDS IT
- BASE CHARGE IS 40 TO 50% OF AVERAGE RESIDENTIAL CUSTOMER BILL
- PROVIDES MUNICIPALITY/UTILITY WITH A LEVEL OF FINANCIAL STABILITY

VOLUME "USAGE" CHARGE

- VOLUME CHARGE IS BASED ON WATER METER RECORDS - VOLUME CHARGE WILL INCREASE WITH INCREASED USAGE
- VOLUME CHARGE IS 50 TO 60% OF AVERAGE CUSTOMER BILL
- ALLOWS CUSTOMER TO INFLUENCE THEIR BILL BY CONSERVING WATER CONSUMPTION AND REPAIRING LEAKY FAUCETS AND TOILETS
- CUSTOMERS WHO USE LESS WATER AND DISCHARGE LESS WASTEWATER PAY LESS

BASE AND VOLUME CHARGES

- SIX SEPARATE RATE STUDIES WERE DEVELOPED USING BASE RATES AND VOLUME RATES;
- PRESENTATION WILL PRESENT THE RESULTS FOR RESIDENTIAL CUSTOMERS (5/8" METER SIZE);
- 90% OF ALL OF THE CUSTOMERS ARE SERVED BY 5/8" METERS

TWO SEPARATE WATER UTILITIES AVERAGE RESIDENTIAL RATES PER QUARTER (STATUS QUO)

Projected Residential Water Rates with Two Separate Utilities				
Location	Existing Quarterly Average Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate
	2022/23	2023/24	2024/25	2025/26
West Hants	\$140.62	\$165.62	\$182.83	\$191.41
Windsor	\$125.15	\$136.36	\$172.64	\$173.94

COMBINED WINDSOR WEST HANTS WATER UTILITY AVERAGE RESIDENTIAL RATES PER QUARTER

Projected Residential Water Rates with Combined Single Utility				
Location	Existing Quarterly Average Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate
	2022/23	2023/24	2024/25	2025/26
West Hants	\$140.62	\$141.26	\$169.25	\$178.13
Windsor	\$125.15	\$155.55	\$169.25	\$178.13

TWO SEPARATE SEWER SYSTEMS AVERAGE RESIDENTIAL RATES PER QUARTER (STATUS QUO)

Projected Residential Sewer Rates with Two Separate Sewer Systems				
Location	Existing Quarterly Average Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate
	2022/23	2023/24	2024/25	2025/26
West Hants	\$116.70	\$111.65	\$118.57	\$137.96
Windsor	\$131.86	\$128.67	\$154.29	\$194.55

COMBINED WINDSOR WEST HANTS SEWER SYSTEM AVERAGE RESIDENTIAL RATES PER QUARTER

Projected Residential Sewer Rates with Combined Single Sewer System				
Location	Existing Quarterly Average Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate
	2022/23	2023/24	2024/25	2025/26
West Hants	\$116.70	\$114.50	\$122.99	\$149.25
Windsor	\$131.86	\$119.01	\$122.99	\$149.25

SEPARATE SYSTEMS (STATUS QUO)

TOTAL WATER AND SEWER RATES PER QUARTER

Total Projected Residential Water and Sewer Rates - Separate Systems				
Based on maintaining separate systems/utilities				
Location	Existing Quarterly Average Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate
	2022/23	2023/24	2024/25	2025/26
West Hants	\$257.32	\$277.27	\$301.40	\$329.37
Windsor	\$257.01	\$265.03	\$326.93	\$368.49

COMBINED WATER UTILITIES AND COMBINED SEWER SYSTEM TOTAL WATER AND SEWER RATES PER QUARTER

Total Projected Residential Water and Sewer Rates - Single Windsor West Hants Systems				
Location	Existing Quarterly Average Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate	Estimated Average Quarterly Rate
	2022/23	2023/24	2024/25	2025/26
West Hants	\$257.32	\$255.76	\$292.24	\$327.38
Windsor	\$257.01	\$274.56	\$292.24	\$327.38

FINDINGS

- WHILE EITHER OPTION WILL CONTINUE TO SUPPLY THE WATER AND SEWER CUSTOMERS WITH SERVICE, THE LOWEST COST OPTION FOR THE AVERAGE RESIDENTIAL CUSTOMER IS PROVIDED BY:
 - COMBINING THE TWO WATER UTILITIES INTO A SINGLE UTILITY WITH COMMON RATES FOR ALL CUSTOMERS WITH CENTRAL WATER; AND,
 - COMBINING THE TWO SEWER SYSTEMS INTO A SINGLE OPERATING UNIT WITH COMMON RATES FOR ALL CUSTOMERS WITH CENTRAL SEWER.

FINDINGS (CONTINUED)

- BASED ON THE RATE STUDIES PREPARED AT THIS TIME ALL CUSTOMERS WILL SEE AN OVERALL REDUCTION IN THEIR TOTAL COSTS FOR WATER AND SEWER SERVICES IF THEY ARE COMBINED.
- THE MUNICIPALITY WILL BENEFIT FROM HAVING COMMON RATES FOR THESE SERVICES AS WELL AS HAVING REDUCED ACCOUNTING NEEDS FOR OPERATING STAFF AND FOR THE SUPPLY OF REPAIR PARTS AND MATERIALS.

The background is a light blue gradient. In the top-left corner, there are several water droplets of varying sizes, some overlapping. In the top-right corner, there is one small droplet. In the bottom-right corner, there is a cluster of droplets, including a large one and several smaller ones. In the bottom-center, there are two small droplets.

QUESTIONS??

Windsor Water Utility

Water Rate Study

Prepared By

G. A. Isenor Consulting Limited

in Association with

Blaine S. Rooney Consulting Limited

03-Sep-23

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

	2021/22 (Actual)	2022/23 (Budget)	Projection Using Current Rates		
			2023/24 Budget	2024/25 Budget	2025/26 Budget
OPERATING REVENUES					
Metered Sales	1,046,921	1,147,500	1,165,289	1,165,289	1,165,289
Public Fire Protection - Windsor	319,208	319,208	319,208	319,208	319,208
Public Fire Protection from West Hants	155,095	155,095	155,095	155,095	155,095
Sprinkler Service/Private Hydrants	10,504	5,927	5,927	6,000	6,000
Sales to Other Utilities	343,670	477,400	433,178	482,560	494,624
Other Income	8,900	5,489	5,493	5,500	5,500
Total	1,884,298	2,110,619	2,084,190	2,133,652	2,145,716
OPERATING EXPENDITURES					
Source of Supply	12,487	7,000	6,800	7,004	7,214
Water Treatment	422,094	454,700	532,192	550,342	566,852
Transmission and Distribution	458,432	457,350	516,885	532,450	548,424
Administration and General	199,478	251,183	253,470	262,546	272,116
Depreciation	262,550	268,272	360,099	522,776	534,408
Taxes		29,478	47,018	48,428	49,881
Total	1,355,041	1,467,983	1,716,464	1,923,546	1,978,895
OPERATING PROFIT (LOSS)	529,257	642,636	367,726	210,106	166,821
			0		
NON-OPERATING REVENUES					
Interest on Customer Accounts	3,645	7,344	4,096	4,219	4,345
Interest		2,010	2,459	2,533	2,609
Other	3,204	700	721	743	765
Total	6,849	10,054	7,276	7,495	7,719
NON-OPERATING EXPENDITURES					
Debt Charges - Principal	197,933	525,143	146,043	146,043	146,043
Debt Charges - Interest	45,338	31,845	17,751	17,751	17,751
New Debt - Principal			138,394	146,697	155,499
New Debt - Interest			305,453	297,150	288,348
New Debt - Principal			0	99,610	105,587
New Debt - Interest			0	219,854	213,877
New Debt - Principal			0	0	7,638
New Debt - Interest			0	0	16,857
Bank Service Charges	0	0	0	0	0
Transfer to Sludge Handling Reserve	0	0	10,000	0	0
Capital out of Revenue	26,820	0	8,000	28,000	8,000
Earnings			0	0	0
Total	270,091	556,988	625,641	955,105	959,599
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	266,015	95,702	-250,638	-737,503	-785,059
SURPLUS AT BEGINNING OF YEAR	921,198	1,187,213	1,282,915	732,276	-455,227
CAPITAL FROM SURPLUS	0	0	300,000	450,000	0
ACCUMULATED SURPLUS (DEFICIT)	1,187,213	1,282,915	732,276	-455,227	-1,240,286

Worksheet B-2

03-Sep-23

Windsor Water Utility Statement of Operating Expenditures and Revenue Requirements				
	2022/23 (Budget)	2023/24 (Budget)	2024/25 (Budget)	2025/26 (Budget)
OPERATING EXPENDITURES				
Source of Supply	7,000	6,800	7,004	7,214
Water Treatment	454,700	532,192	550,342	566,852
Transmission and Distribution	457,350	516,885	532,450	548,424
Administration and General	251,183	253,470	262,546	272,116
Depreciation	268,272	360,099	522,776	534,408
Taxes	29,478	47,018	48,428	49,881
Total	1,467,983	1,716,464	1,923,546	1,978,895
NON OPERATING EXPENSES				
Debt Charges - Principal	525,143	146,043	146,043	146,043
Debt Charges - Interest	31,845	17,751	17,751	17,751
New Debt - Principal	0	138,394	146,697	155,499
New Debt - Interest	0	305,453	297,150	288,348
New Debt - Principal	0	0	99,610	105,587
New Debt - Interest	0	0	219,854	213,877
New Debt - Principal	0	0	0	7,638
New Debt - Interest	0	0	0	16,857
Amortization of Debenture Discount	0	0	0	0
Interest Paid on consumer deposits	0	10,000	0	0
Capital out of Revenue	0	8,000	28,000	8,000
Earnings	0	0	0	0
Total	556,988	625,641	955,105	959,599
LESS NON-OPERATING REVENUES				
Interest and other income	7,344	4,096	4,219	4,345
Interest	2,010	2,459	2,533	2,609
Other	700	721	743	765
Total	10,054	7,276	7,495	7,719
LESS OTHER OPERATING REVENUE				
Sundry	5,489	5,493	5,500	5,500
Sprinkler Service	5,927	5,927	6,000	6,000
Other Revenue	0	0	0	0
Total	11,416	11,420	11,500	11,500
REVENUE REQUIRED FROM FIRE PROTECTION AND WATER CUSTOMERS	2,003,501	2,323,408	2,859,655	2,919,275

Windsor Water Utility
Statement of Operating Expenditures

	2021/22 Actual	2022/23 (Estimated)	2023/24 (Budget)	2024/25 (Budget)	2025/26 (Budget)
SOURCE OF SUPPLY					
Professional Services	2,630				
Operational Labour and Benefits	8,540	0	0	0	0
Maintenance - Watershed Roads		5,000	5,000	5,150	5,305
Other Supplies & Expenses	28	500	300	309	318
Water Withdrawal Fees	1,289	1,500	1,500	1,545	1,591
Other		0	0	0	0
TOTAL SOURCE OF SUPPLY	12,487	7,000	6,800	7,004	7,214
WATER TREATMENT					
Operational Labour	136,467	182,900	191,392	197,134	203,048
Telephone Services	4,447	0	0	0	0
Photocopier Expenses	375	500	500	515	530
Office Supplies	31	200	200	206	212
Computer Expenses	2,220	0	0	0	0
Engineering Services	7,961	0	0	0	0
Training & Travel	4,247	0	0	0	0
Chemicals	97,125	115,600	150,000	154,500	159,135
Other Supplies & Expenses	3,316	3,000	3,000	3,090	3,183
Maintenance - Plant Roadways	9,056	5,000	8,500	8,755	9,018
Maintenance - Building	15,409	15,000	15,000	15,450	15,914
Maintenance - Equipment	43,072	37,500	58,000	59,740	61,532
Maintenance - Waste Water Lagoon	33,481	5,000	5,000	5,150	5,305
Power	1,642	49,000	54,600	58,422	60,175
Fuel	46,121	23,000	25,000	25,750	26,523
Lab Supplies	5,958	5,500	6,500	6,695	6,896
Outside Testing	11,011	12,000	14,000	14,420	14,853
All Terrain Vehicle	155	500	500	515	530
Other		0	0	0	0
TOTAL WATER TREATMENT	422,094	454,700	532,192	550,342	566,852

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

TRANSMISSION AND DISTRIBUTION					
Operational Labour	236,125	319,150	355,935	366,613	377,611
Engineering Services	12,540				
Training, Travel	61				
Maintenance Standpipe Industrial Park	236				
Small Tools & Equipment	6,788	6,000	6,000	6,180	6,365
Safety Equipment and Clothing	6,659				
Maintenance - Transmission Mains	48,974				
Maintenance - Mains and Standpipes	64,840	65,000	65,000	66,950	68,959
Maintenance - Services	12,647	10,000	15,000	15,450	15,914
Maintenance - Meters	12,880	3,000	4,500	4,635	4,774
Maintenance - Hydrants	2,297	7,500	6,000	6,180	6,365
Power - Isolation Valve Chamber	990	1,200	1,450	1,552	1,599
PW Contribution	23,177	27,000	32,000	32,960	33,949
Vehicle Use from Public Works	29,891	17,000	30,000	30,900	31,827
Other	327	1,500	1,000	1,030	1,061
TOTAL TRANSMISSION AND DISTRIBUTION	458,432	457,350	516,885	532,450	548,424
ADMINISTRATION AND GENERAL					
Advertising	278	700	700	721	743
Auditors	8,838	8,800	9,000	9,270	9,548
UARB		11,627	9,500	9,785	10,079
Professional Services		52,000	45,000	46,350	47,741
Computer & Asset Management	9,777	10,167	10,200	10,506	10,821
Insurance	8,871	10,645	12,268	14,108	16,224
Uncollectible Accounts		7,500	5,000	5,150	5,305
Training & Travel	9,032	15,000	12,000	12,360	12,731
Telephone	1,623	3,000	3,800	3,914	4,031
Administration Fee	132,498	131,744	146,002	150,382	154,894
Other		0	0	0	0
TOTAL ADMINISTRATION AND GENERAL	170,917	251,183	253,470	262,546	272,116

03-Sep-23

Windsor Water Utility Calculation of Depreciation of Tangible Plant at Total Cost 2022/23					
	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Utility Cost of Plant in Service	Depreciation Rate	Annual Depreciation
			Depreciation rate as March 31		262,550
					0
LAND AND LAND RIGHTS					
Source of Supply Land	0				0
Land - General					0
STRUCTURES AND IMPROVEMENTS					0
Source of Supply Structures	0		0	0.02	0
Power and Pumping Structures	0		0	0.04	0
Electrical Upgrades & Lagoons Workshop	0		0	0.04	0
Storage Reservoir	0	0	0	0.0133	0
Water Treatment Plant	50,000		50,000	0.05	2,500
Treatment Plant Gate and Security	0	0	0	0.04	0
Other	0		0	0.1	0
Equipment			0		0
Electrical Pumping	0	0	0	0.05	0
Purification Equipment	15,000	0	15,000	0.05	750
Office Furniture and Equipment	0		0	0.1	0
Transportation Equipment	0	0	0	0.1	0
Tools and Work Equipment	0		0	0.2	0
Backwash Piping	0		0	0.02	0
Distribution Mains Equipment	16,000	0	16,000	0.05	800
Other	0	0	0	0.1	0
Other	0	0	0	0.05	0
Mains			0		0
Transmission	0	0	0	0.0133	0
Distribution	85,125	0	85,125	0.0133	1,132
Meters	10,800	0	10,800	0.05	540
Hydrants	0	0	0	0.0133	0
Sprinkler Connections		0	0		0
Services	0	0	0	0.02	0
Other	0	0	0	0.333	0
TOTAL	176,925	0	176,925		5,722
Source of Funding					
			Depreciation Fund Balance beginning of year		399,687
Outside Funding	0		Interest on Fund balance		4,996
Capital out of Revenue	0		Fund balance before expenditures		404,683
Depreciation fund	176,925		Depreciation Payment in Current Year		268,272
Long Term Debt	0		Depreciation Expenditure in Current Year		-176,925
TOTAL	176,925		Balance after expenditures		496,030

Windsor 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 as March 31		268,272
LAND AND LAND RIGHTS					
Source of Supply Land	0		0		0
Land - Water Storage Tank	0		0		0
STRUCTURES AND IMPROVEMENTS			0		0
Source of Supply Structures	850,000		850,000	0.0133	11,305
Power and Pumping Structures	0		0	0.02	0
Purification	0		0	0	0
Distribution Reservoirs and Standpipes	3,200,000	0	3,200,000	0.0133	42,560
Water Treatment Plant	0		0	0.05	0
Water Hauler Station in Windsor	0	0	0	0.04	0
Other All Terrain Vehicle	0		0	0.2	0
Equipment	0		0		0
Electrical Pumping	25,000	0	25,000	0.05	1,250
Purification Equipment	150,000	0	150,000	0.04	6,000
Office Furniture and Equipment	0		0	0.05	0
Transportation Equipment	0	0	0	0.2	0
Tools and Work Equipment	9,000		9,000	0.1	900
Backwash Piping	0		0	0.05	0
Distribution Mains Equipment	8,000		8,000	0.05	400
Meter Reading System	150,000	0	150,000	0.05	7,500
Other	0	0	0	0.05	0
Mains	0		0		0
Transmission	100,000	0	100,000	0.0133	1,330
Distribution	1,506,887	0	1,506,887	0.0133	20,042
Meters	10,800	10,800	0	0.05	540
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	6,009,687	10,800	5,998,887		91,827
Source of Funding					
Outside Funding	10,800		Depreciation Fund Balance beginning of year		496,030
Capital out of Revenue	8,000		Interest on Fund balance		6,200
Depreciation fund	600,000		Fund balance before expenditures		502,231
Long Term Debt	5,090,887		Depreciation Payment in Current Year		360,099
Capital From Surplus	300,000		Depreciation Expenditure in Current Year		-600,000
TOTAL	6,009,687		Balance after expenditures		262,329

Windsor 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 as March 31	360,099
LAND AND LAND RIGHTS					
Source of Supply Land	0	0	0	0	0
Future Reservoir Land	0				0
STRUCTURES AND IMPROVEMENTS					0
Source of Supply Structures	0	0	0	0.01333	0
Power and Pumping Structures	0	0	0	0.02	0
Purification		0	0	0.02	0
Distribution Reservoirs and Standpipes	0	0	0	0.02	0
Water Treatment Plant	40,000	0	40,000	0.04	1,600
General Wellfield Development	0	0	0	0.04	0
Other - Future Development Capital Require	0	0	0	0.05	0
Equipment		0	0		0
Electrical Pumping	0	0	0	0.05	0
Purification Equipment	3,048,000	0	3,048,000	0.04	121,920
Emergency Generator	0	0	0	0.05	0
Transportation Equipment	95,015	0	95,015	0.1	9,502
Tools and Work Equipment	0	0	0	0.1	0
GIS System		0	0	0.05	0
Distribution Mains Equipment	8,000	0	8,000	0.05	400
Meter Pit	0	0	0	0.05	0
Other Equipment	0	0	0	0.2	0
Mains		0	0		0
Transmission	1,006,000	503,000	503,000	0.01333	13,410
Distribution	1,148,210		1,148,210	0.01333	15,306
Meters	10,800	10,800	0	0.05	540
Hydrants		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	5,356,025	513,800	4,842,225		162,677
Source of Funding					
Outside Funding	513,800	Depreciation Fund Balance beginning of year		262,329	
Capital out of Revenue	28,000	Interest on Fund balance		3,279	
Depreciation fund	700,000	Fund balance before expenditures		265,609	
Long Term Debt	3,664,225	Depreciation Payment in Current Year		522,776	
Capital from Surplus	450,000	Depreciation Expenditure in Current Year		-700,000	
TOTAL	5,356,025	Balance after expenditures		88,384	

Windsor 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 as March 31		522,776
LAND AND LAND RIGHTS					
Source of Supply Land	0		0		0
Land - General	0		0		0
STRUCTURES AND IMPROVEMENTS			0		0
Source of Supply Structures			0	0.01333	0
Power and Pumping Structures			0	0.02	0
Purification			0	0	0
Distribution Reservoirs and Standpipes	0	0	0	0.01333	0
Water Treatment Plant	0		0	0.0133	0
General Test well	0	0	0	0.04	0
Other Water Source Structures			0	0.05	0
Equipment			0		0
Electrical Pumping		0	0	0.05	0
Purification Equipment	0	0	0	0.05	0
Office Furniture and Equipment			0	0.05	0
Transportation Equipment	0	0	0	0.1	0
Tools and Work Equipment	0		0	0.1	0
GIS System			0	0.05	0
Distribution Mains Equipment	8,000		8,000	0.05	400
Meter Shop Equipment		0	0	0.05	0
Other Equipment			0	0.2	0
Mains			0		0
Transmission	0		0	0.0133	0
Distribution	803,950	102,225	701,725	0.0133	10,693
Meters	10,800	10,800	0	0.05	540
Hydrants	0		0	0.02	0
Sprinkler Connections			0	0.0133	0
Services	0	0	0	0.02	0
Other					0
TOTAL	822,750	113,025	709,725	1	11,633
Source of Funding					
			Depreciation Fund Balance beginning of year		88,384
Outside Funding	113,025		Interest on Fund balance		1,105
Capital out of Revenue	8,000		Fund balance before expenditures		89,489
Depreciation fund	420,775		Depreciation Payment in Current Year		534,408
Long Term Debt	280,950		Depreciation Expenditure in Current Year		-420,775
Capital from Surplus	0		Balance after expenditures		203,123
TOTAL	822,750				

Windsor Water Utility Calculation of Amortization on Capital Contributions (to Plant) 2023/24			
	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.00	0
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	0.01	0
Water Treatment Plant	0	0.05	0
General - Watershed Study	0	0.04	0
Other Water Source Structures	0	0.20	0
Equipment	0	0.00	0
Electrical Pumping	0	0.05	0
Purification Equipment	0	0.04	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	0.05	0
Mains	0	0.00	0
Transmission	0	0.0133	0
Distribution	0	0.0133	0
Meters	10,800	0.050	540
Hydrants	0	0.0200	0
Sprinkler Connections	0	0.01	0
Services	0	0.02	0
Other	0	0.00	0
TOTAL	10,800		540

Windsor Water Utility Calculation of Amoritization on Capital Contributions (to Plant) 2024/25			
	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS		0.00	0
Source of Supply Structures	0	0.01	0
Power and Pumping Structures	0	0.02	0
Purification	0	0.02	0
Distribution Reservoirs and Standpipes	0	0.0200	0
Water Treatment Plant	0	0.04	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	0.04	0
Office Fruniture 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	503,000	0.0133	6,705
Distribution	0	0.0133	0
Meters	10,800	0.05	540
Hydrants	0	0.02	0
Sprinkler Connections	0	0.01	0
Services	0	0.02	0
Other	0	0.02	0
TOTAL	513,800		7,245

Windsor Water Utility Calculation of Amoritization on Capital Contributions (to Plant) 2025/26			
	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS	0	0.00	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	0.01	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 Frurniture 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	102,225	0.0133	1,360
Meters	10,800	0.05	540
Hydrants	0	0.02	0
Sprinkler Connections	0	0.01	0
Services	0	0.02	0
Other	0	0.00	0
TOTAL	113,025		1,900

Windsor Water Utility
Allocation of the Total Cost of Utility Plant in Service
Between General Service and Fire Protection
2022/23

	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
	(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 and land rights	291,679	-	291,679	90.0%	262,511	10.0%	29,168
STRUCTURES AND IMPROVEMENTS		-	-		0		0
Source of Supply Structures	671,771	-	671,771	90.0%	604,594	10.0%	67,177
Purification Building	200,751	-	200,751	90.0%	180,676	10.0%	20,075
Water Treatment Plant	1,825,549	50,000	1,875,549	80.0%	1,500,439	20.0%	375,110
Distribution Reservoirs and Standpipes	525,568	-	525,568	40.0%	210,227	60.0%	315,341
Other Structures and Improvements	501,037	-	501,037	90.0%	450,933	10.0%	50,104
Lagoon Drying Bed	141,782		141,782	90.0%	127,604	10.0%	14,178
Treatment Plant Gate and Security		-	-	90.0%	0	10.0%	0
Other System Assessment Report		-	-	90.0%	0	10.0%	0
Equipment			-		0		0
Electrical Equipment		-	-	90.0%	0	10.0%	0
Purification Equipment	1,025,743	15,000	1,040,743	90.0%	936,669	10.0%	104,074
Office Furniture and Equipment			-	90.0%	0	10.0%	0
Transportation Equipment	65,295	-	65,295	90.0%	58,766	10.0%	6,530
Tools and Work Equipment		-	-	90.0%	0	10.0%	0
Computers		-	-	90.0%	0	10.0%	0
Distribution Mains Equipment		16,000	16,000	40.0%	6,400	60.0%	9,600
Meter Reading Equipment		-	-	90.0%	0	10.0%	0
Other - PRV King and Lakview			-	40.0%	0	60.0%	0
Mains		-	-		0		0
Transmission	2,642,611	-	2,642,611	40.0%	1,057,044	60.0%	1,585,567
Distribution	3,939,466	85,125	4,024,591	40.0%	1,609,836	60.0%	2,414,755
Meters	170,009	10,800	180,809	100.0%	180,809	0.0%	0
Hydrants	79,421		79,421	0.0%	0	100.0%	79,421
Services	9,028	-	9,028	100.0%	9,028	0.0%	0
Other	-	-	-	90.0%	0	10.0%	0
TOTAL	12,089,710	176,925	12,266,635	58.7%	7,195,536	41.3%	5,071,099

Windsor Water Utility
Allocation of the Total Cost of Utility Plant in Service
Between General Service and Fire Protection
2023/24

	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Intangible Plant							
Organization and Working Capital	-		-	100.0%	0	0.0%	0
Tangible Plant	-	-					
LAND AND LAND RIGHTS	-		-				
Source of Supply Land	-	-	-	90.0%	0	10.0%	0
Land - General	291,679	-	291,679	90.0%	262,511	10.0%	29,168
STRUCTURES AND IMPROVEMENTS	-	-	-		0		0
Source of Supply Structures	671,771	850,000	1,521,771	90.0%	1,369,594	10.0%	152,177
Purification Building	200,751	-	200,751	90.0%	180,676	10.0%	20,075
Water Treatment Plant	1,875,549	-	1,875,549	80.0%	1,500,439	20.0%	375,110
Distribution Reservoirs and Standpipes	525,568	3,200,000	3,725,568	40.0%	1,490,227	60.0%	2,235,341
Other Structures and Improvements	501,037	-	501,037	90.0%	450,933	10.0%	50,104
Lagoon Drying Bed	141,782		141,782	90.0%	127,604	10.0%	14,178
Treatment Plant Gate and Security	-		-	90.0%	0	10.0%	0
Other System Assessment Report	-		-	90.0%	0	10.0%	0
Equipment	-	-	-		0		0
Water Treatment Equipment	-	25,000	25,000	90.0%	22,500	10.0%	2,500
Purification Equipment	1,040,743	150,000	1,190,743	90.0%	1,071,669	10.0%	119,074
Office Furniture and Equipment	-	-	-	90.0%	0	10.0%	0
Transportation Equipment	65,295	-	65,295	90.0%	58,766	10.0%	6,530
Tools and Work Equipment	-	9,000	9,000	90.0%	8,100	10.0%	900
Computers	-	-	-	90.0%	0	10.0%	0
Distribution Mains Equipment	16,000	8,000	24,000	40.0%	9,600	60.0%	14,400
Meter Reading Equipment	-	150,000	150,000	90.0%	135,000	10.0%	15,000
Other	-	-	-	40.0%	0	60.0%	0
Mains	-	-	-		0		0
Transmission	2,642,611	100,000	2,742,611	40.0%	1,097,044	60.0%	1,645,567
Distribution	4,024,591	1,506,887	5,531,478	40.0%	2,212,591	60.0%	3,318,887
Meters	180,809	10,800	191,609	100.0%	191,609	0.0%	0
Hydrants	79,421	-	79,421	0.0%	0	100.0%	79,421
Services	9,028	-	9,028	100.0%	9,028	0.0%	0
Other	-	-	-	90.0%	0	10.0%	0
TOTAL	12,266,635	6,009,687	18,276,322	55.8%	10,197,891	44.2%	8,078,431

Windsor 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	-	0	-	90.0%	0	10.0%	0
Land - General	291,679	0	291,679	90.0%	262,511	10.0%	29,168
STRUCTURES AND IMPROVEMENTS	-	0	-		0		0
Source of Supply Structures	1,521,771	0	1,521,771	90.0%	1,369,594	10.0%	152,177
Purification Building	200,751	0	200,751	90.0%	180,676	10.0%	20,075
Water Treatment Plant	1,875,549	40,000	1,915,549	80.0%	1,532,439	20.0%	383,110
Distribution Reservoirs and Standpipes	3,725,568	0	3,725,568	40.0%	1,490,227	60.0%	2,235,341
Other Structures and Improvements	501,037	0	501,037	90.0%	450,933	10.0%	50,104
Lagoon Drying Bed	141,782		141,782	90.0%	127,604	10.0%	14,178
Treatment Plant Gate and Security	-		-	90.0%	0	10.0%	0
Other System Assessment Report	-	0	-	90.0%	0	10.0%	0
Equipment	-	0	-		0		0
Water Treatment Equipment	25,000	0	25,000	90.0%	22,500	10.0%	2,500
Purification Equipment	1,190,743	3,048,000	4,238,743	90.0%	3,814,869	10.0%	423,874
Office Furniture and Equipment	-	0	-	90.0%	0	10.0%	0
Transportation Equipment	65,295	95,015	160,310	90.0%	144,279	10.0%	16,031
Tools and Work Equipment	9,000	0	9,000	90.0%	8,100	10.0%	900
Computers	-	0	-	90.0%	0	10.0%	0
Distribution Mains Equipment	24,000	8,000	32,000	40.0%	12,800	60.0%	19,200
Meter Shop Equipment	150,000	0	150,000	90.0%	135,000	10.0%	15,000
Other	-	0	-	40.0%	0	60.0%	0
Mains	-	0	-		0		0
Transmission	2,742,611	1,006,000	3,748,611	40.0%	1,499,444	60.0%	2,249,167
Distribution	5,531,478	1,148,210	6,679,688	40.0%	2,671,875	60.0%	4,007,813
Meters	191,609	10,800	202,409	100.0%	202,409	0.0%	0
Hydrants	79,421	0	79,421	0.0%	0	100.0%	79,421
Services	9,028	0	9,028	100.0%	9,028	0.0%	0
Other	-	0	-	90.0%	0	10.0%	0
TOTAL	18,276,322	5,356,025	23,632,347	59.0%	13,934,289	41.0%	9,698,058

Windsor 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	291,679	0	291,679	90.0%	262,511	10.0%	29,168
STRUCTURES AND IMPROVEMENTS	-	0	-		0		0
Source of Supply Structures	1,521,771	0	1,521,771	90.0%	1,369,594	10.0%	152,177
Purification Building	200,751	0	200,751	90.0%	180,676	10.0%	20,075
Water Treatment Plant	1,915,549	0	1,915,549	80.0%	1,532,439	20.0%	383,110
Distribution Reservoirs and Standpipes	3,725,568	0	3,725,568	40.0%	1,490,227	60.0%	2,235,341
Other Structures and Improvements	501,037	0	501,037	90.0%	450,933	10.0%	50,104
Lagoon Drying Bed	141,782		141,782	90.0%	127,604	10.0%	14,178
Treatment Plant Gate and Security	-		-	90.0%	0	10.0%	0
Other System Assessment Report	-	0	-	90.0%	0	10.0%	0
Equipment	-	0	-				
Water Treatment Equipment	25,000	0	25,000	90.0%	22,500	10.0%	2,500
Purification Equipment	4,238,743	0	4,238,743	90.0%	3,814,869	10.0%	423,874
Office Furniture and Equipment	-	0	-	90.0%	0	10.0%	0
Transportation Equipment	160,310	0	160,310	90.0%	144,279	10.0%	16,031
Tools and Work Equipment	9,000	0	9,000	90.0%	8,100	10.0%	900
Computers	-	0	-	90.0%	0	10.0%	0
Distribution Mains Equipment	32,000	8,000	40,000	40.0%	16,000	60.0%	24,000
Meter Shop Equipment	150,000	0	150,000	90.0%	135,000	10.0%	15,000
Other	-	0	-	40.0%	0	60.0%	0
Mains	-	0	-		0		0
Transmission	3,748,611	0	3,748,611	40.0%	1,499,444	60.0%	2,249,167
Distribution	6,679,688	803,950	7,483,638	40.0%	2,993,455	60.0%	4,490,183
Meters	202,409	10,800	213,209	100.0%	213,209	0.0%	0
Hydrants	79,421	0	79,421	0.0%	0	100.0%	79,421
Services	9,028	0	9,028	100.0%	9,028	0.0%	0
Other	-	0	-	90.0%	0	10.0%	0
TOTAL	23,632,347	822,750	24,455,097	58.4%	14,269,869	41.6%	10,185,228

Windsor Water Utility Allocation of Fire Protection Charges Projected Expenses for 2023/24			
	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	6,800	10.0%	680
Water Treatment	532,192	10.0%	53,219
Transmission and Distribution	516,885	44.2%	228,472
Adminstration and General	253,470	10.0%	25,347
Depreciation	360,099	44.2%	159,169
Taxes	47,018	44.2%	20,783
Return on Rate Base	606,945	44.2%	268,279
Total	2,323,408	32.5%	755,949

Windsor Water Utility Allocation of Fire Protection Charges Projected Expenses for Year 2024/25			
	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	7,004	10.0%	700
Water Treatment	550,342	10.0%	55,034
Transmission and Distribution	532,450	41.0%	218,503
Adminstration and General	262,546	10.0%	26,255
Depreciation	522,776	41.0%	214,533
Taxes	48,428	41.0%	19,874
Return on Rate Base	936,110	41.0%	384,153
Total	2,859,655	32.1%	919,051

Windsor Water Utility Allocation of Fire Protection Charges Projected Expenses for Year 2025/26			
	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	7,214	10.0%	721
Water Treatment	566,852	10.0%	56,685
Transmission and Distribution	548,424	41.6%	228,411
Adminstration and General	272,116	10.0%	27,212
Depreciation	534,408	41.6%	222,574
Taxes	49,881	41.6%	20,775
Return on Rate Base	940,380	41.6%	391,656
Total	2,919,275	32.5%	948,034

Windsor Water Utility				
Calculation of rate Base and required Return on rate Base				
Years Ending March 31st				
	2022/23	2023/24	2024/25	2025/26
	(Actual)	(Estimate)	(Estimate)	(Estimate)
RATE BASE				
Utility plant in Service March 31st	12,266,635	18,276,322	23,632,347	24,455,097
Less Accumulated Depreciaiton on actual cost of plant in service (Estimated)	(4,302,821)	(4,662,920)	(5,185,696)	(5,720,104)
Less unamortized amount of capital contribution for plant in service	-	(10,260)	(516,275)	(619,615)
Estimated Rate Base at Year End	7,963,814	13,603,142	17,930,376	18,115,377
REQUIRED RETURN				
Non-operating Expenditures (B-2)	556,988	625,641	955,105	959,599
Less Non-operating Revenue	(10,054)	(7,276)	(7,495)	(7,719)
Less Other Non-operating Revenue (B-2)	(11,416)	(11,420)	(11,500)	(11,500)
Return on Rate Base	535,518	606,945	936,110	940,380
Required Rate of Return (Req'd Return/Est Rate Base)	6.72%	4.46%	5.22%	5.19%

Windsor Water Utility									
Calculation of Revenue Requirements Between the Municipality and the Utility									
2023/24									
	Total Revenue	Fire	Revenue	Joint Use	Joint Use	County	Base Charge	Commodity	Revenue
	Required	Protection	Required from					Charge	Required
		Revenue	Metered Rates	%		%	County	County	Utility
Source of Supply	6,800	680	6,120	100%	\$ 6,120	38.77%		\$ 2,373	3,747
Water Treatment	532,192	53,219	478,973	100%	\$ 478,973	38.77%		\$ 185,713	293,260
Transmission and Distribution	516,885	228,472	288,413	16.95%	\$ 48,890	38.77%		\$ 18,956	269,457
Administration and General	253,470	25,347	228,123	43.10%	\$ 98,312	38.77%	\$ 38,118		190,005
Depreciation	360,099	159,169	200,929	46.72%	\$ 93,882	38.77%	\$ 36,401		164,528
Taxes	47,018	20,783	26,235	16.95%	\$ 4,447	38.77%	\$ 1,724		24,511
Return on Rate Base	606,945	268,279	338,665	17.25%	\$ 58,420	38.77%	\$ 9,061	\$ 13,591	316,014
Sub-Total	2,323,408	755,949	1,567,459		789,043		85,304	220,633	1,261,522
TOTAL	2,323,408	755,949	1,567,459				85,304	220,633	1,261,522

$$\text{County Base Charge} \frac{85,304}{4} = 21,326 \text{ Quarter}$$

$$\text{County Commodity Charge} \frac{220,633}{439,243} = 0.50 \text{ Per cubic metre}$$

Windsor Water Utility									
Calculation of Revenue Requirements Between the Municipality and the Utility									
2024/25									
	Total Revenue	Fire	Revenue	Joint Use	Joint Use	County	Base Charge	Commodity	Revenue
	Required	Protection	Required from					Charge	Required
		Revenue	Metered Rates	%		%	County	County	Utility
Source of Supply	7,004	700	6,304	100%	\$ 6,304	38.90%		\$ 2,452	3,851
Water Treatment	550,342	55,034	495,308	100%	\$ 495,308	38.90%		\$ 192,684	302,624
Transmission and Distribution	532,450	218,503	313,947	16.95%	\$ 53,219	38.90%		\$ 20,703	293,244
Administration and General	262,546	26,255	236,291	43.33%	\$ 102,396	38.90%	\$ 39,834		196,458
Depreciation	522,776	214,533	308,243	37.93%	\$ 116,922	38.90%	\$ 45,485		262,758
Taxes	48,428	19,874	28,554	16.95%	\$ 4,840	38.90%	\$ 1,883		26,672
Return on Rate Base	936,110	384,153	551,956	16.79%	\$ 92,664	38.90%	\$ 14,419	\$ 21,629	515,908
Sub-Total	2,859,655	919,051	1,940,604		871,652		101,621	237,468	1,601,515
TOTAL	2,859,655	919,051	1,940,604				101,621	237,468	1,601,515

$$\text{County Base Charge} \frac{101,621}{4} = 25,405 \text{ Quarter}$$

$$\text{County Commodity Charge} \frac{237,468}{439,243} = 0.54 \text{ Per cubic metre}$$

Windsor Water Utility									
Calculation of Revenue Requirements Between the Municipality and the Utility									
2025/26									
	Total Revenue	Fire	Revenue	Joint Use	Joint Use	County	Base Charge	Commodity	Revenue
	Required	Protection	Required from					Charge	Required
		Revenue	Metered Rates	%		%	County	County	Utility
Source of Supply	7,214	721	6,493	100%	\$ 6,493	39.03%		\$ 2,534	3,959
Water Treatment	566,852	56,685	510,167	100%	\$ 510,167	39.03%		\$ 199,112	311,055
Transmission and Distribution	548,424	228,411	320,012	16.95%	\$ 54,247	39.03%		\$ 21,172	298,840
Administration and General	272,116	27,212	244,904	43.57%	\$ 106,702	39.03%	\$ 41,645		203,260
Depreciation	534,408	222,574	311,834	37.40%	\$ 116,612	39.03%	\$ 45,512		266,322
Taxes	49,881	20,775	29,106	16.95%	\$ 4,934	39.03%	\$ 1,925		27,181
Return on Rate Base	940,380	391,656	548,724	17.15%	\$ 94,126	39.03%	\$ 14,695	\$ 22,042	511,988
Sub-Total	2,919,275	948,034	1,971,241		893,280		103,777	244,860	1,622,604
TOTAL	2,919,275	948,034	1,971,241				103,777	244,860	1,622,604

$$\text{County Base Charge} \frac{103,777}{4} = 25,944 \text{ Quarter}$$

$$\text{County Commodity Charge} \frac{244,860}{439,243} = 0.56 \text{ Per cubic metre}$$

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

	Revenue Required from Metered Rates	Charge				Commodity Charge			
		Customer		Base		Delivery		Production	
Source of Supply	3,747							100%	3,747
Water Treatment	293,260							100%	293,260
Transmission and Distribution	269,457			0%	0	100%	269,457		
Adminstration and General	190,005	10%	19,000	90%	171,004				
Depreciation	164,528			80%	131,623	10%	16,453	10%	16,453
Taxes	24,511			100%	24,511				
Return on Rate Base	316,014			40%	126,406	30%	94,804	30%	94,804
SUBTOTAL	1,261,522		19,000		453,543		380,714		408,264
TOTAL	1,261,522		19,000		453,543		380,714		408,264

Windsor Water Utility
Calculation of Revenue Required for Each Billing/Cost Category
2024/25

	Revenue Required from Metered Rates	Charge				Commodity Charge			
		Customer		Base		Delivery		Production	
Source of Supply	3,851							100%	3,851
Water Treatment	302,624							100%	302,624
Transmission and Distribution	293,244			0%	0	100%	293,244		
Adminstration and General	196,458	10%	19,646	90%	176,812				
Depreciation	262,758			70%	183,931	15%	39,414	15%	39,414
Taxes	26,672			100%	26,672				
Return on Rate Base	515,908			40%	206,363	30%	154,772	30%	154,772
SUBTOTAL	1,601,515		19,646		593,778		487,431		500,661
TOTAL	1,601,515		19,646		593,778		487,431		500,661

Windsor Water Utility
Calculation of Revenue Required for Each Billing/Cost Category
2025/26

	Revenue Required from Metered Rates	Charge				Commodity Charge			
		Customer		Base		Delivery		Production	
Source of Supply	3,959							100%	3,959
Water Treatment	311,055							100%	311,055
Transmission and Distribution	298,840			0%	0	100%	298,840		
Adminstration and General	203,260	10%	20,326	90%	182,934				
Depreciation	266,322			70%	186,425	15%	39,948	15%	39,948
Taxes	27,181			100%	27,181				
Return on Rate Base	511,988			40%	204,795	30%	153,596	30%	153,596
SUBTOTAL	1,622,604		20,326		601,335		492,385		508,558
TOTAL	1,622,604		20,326		601,335		492,385		508,558

Worksheet C-4

03-Sep-23

Windsor Water Utility Service Connections and Equivalents 2023/24			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	0	1	0
5/8"	1243	1	1,243
3/4"	47	1.5	71
1"	31	2.5	78
1.5"	13	5	65
2"	29	8	232
3"	3	16	48
4"	2	25	50
6"	0	50	0
8"	0	90	0
TOTAL	1368		1,786

Windsor Water Utility Service Connections and Equivalents 2024/25			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	0	1	0
5/8"	1243	1	1,243
3/4"	47	1.5	71
1"	31	2.5	78
1.5"	13	5	65
2"	29	8	232
3"	3	16	48
4"	2	25	50
6"	0	50	0
8"	0	90	0
TOTAL	1368		1,786

Windsor Water Utility Service Connections and Equivalents 2025/26			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	0	1	0
5/8"	1243	1	1,243
3/4"	47	1.5	71
1"	31	2.5	78
1.5"	13	5	65
2"	29	8	232
3"	3	16	48
4"	2	25	50
6"	0	50	0
8"	0	90	0
TOTAL	1368		1,786

Worksheet C-5

03-Sep-23

Windsor Water Utility Service Connections and Equivalents 2023/24					
Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	253.94	13.89	267.83	66.96
5/8"	1	253.94	13.89	267.83	66.96
3/4"	1.5	380.92	13.89	394.80	98.70
1"	2.5	634.86	13.89	648.75	162.19
1.5"	5	1,269.72	13.89	1,283.61	320.90
2"	8	2,031.55	13.89	2,045.44	511.36
3"	16	4,063.10	13.89	4,076.99	1,019.25
4"	25	6,348.59	13.89	6,362.48	1,590.62
6"	50	12,697.19	13.89	12,711.07	3,177.77
8"	90	22,854.93	13.89	22,868.82	5,717.21
TOTAL					

Windsor Water Utility Service Connections and Equivalents 2024/25					
Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	332.46	14.36	346.82	86.71
5/8"	1	332.46	14.36	346.82	86.71
3/4"	1.5	498.69	14.36	513.05	128.26
1"	2.5	831.16	14.36	845.52	211.38
1.5"	5	1,662.31	14.36	1,676.67	419.17
2"	8	2,659.70	14.36	2,674.06	668.51
3"	16	5,319.40	14.36	5,333.76	1,333.44
4"	25	8,311.56	14.36	8,325.92	2,081.48
6"	50	16,623.11	14.36	16,637.48	4,159.37
8"	90	29,921.61	14.36	29,935.97	7,483.99
TOTAL					

Windsor Water Utility Service Connections and Equivalents 2025/26					
Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	336.69	14.86	351.55	87.89
5/8"	1	336.69	14.86	351.55	87.89
3/4"	1.5	505.04	14.86	519.90	129.97
1"	2.5	841.73	14.86	856.59	214.15
1.5"	5	1,683.47	14.86	1,698.33	424.58
2"	8	2,693.55	14.86	2,708.41	677.10
3"	16	5,387.10	14.86	5,401.96	1,350.49
4"	25	8,417.34	14.86	8,432.20	2,108.05
6"	50	16,834.68	14.86	16,849.54	4,212.38
8"	90	30,302.42	14.86	30,317.28	7,579.32
TOTAL					

Worksheet C-6

03-Sep-23

Windsor Water Utility Water Consumption by Block		
Meter Size	Actual Current Consumption	2023/24 Consumption
	1st Block Cubic Meters	1st Block Cubic Meters
Unmetered	0	0
5/8"	191,198	187,374
3/4"	24,608	24,608
1"	21,306	21,306
1.5"	22,007	22,007
2"	144,394	144,394
3"	2,330	2,330
4"	26,396	26,396
6"	0	0
8"	0	0
TOTAL	432,238	428,414
	TOTAL BOTH BLOCKS	TOTAL BOTH BLOCKS

Windsor Water Utility Water Consumption by Block		
Meter Size	2024/25 Current Consumption	2025/26 Consumption
	1st Block Cubic Meters	1st Block Cubic Meters
Unmetered	0	0
5/8"	183,626	179,954
3/4"	24,608	24,608
1"	21,306	21,306
1.5"	22,007	22,007
2"	144,394	144,394
3"	2,330	2,330
4"	26,396	26,396
6"	0	0
8"	0	0
TOTAL	424,667	420,994
	TOTAL BOTH BLOCKS	TOTAL BOTH BLOCKS

Worksheet C-7

03-Sep-23

Windsor Water Utility Calculation of Consumption Charge 2023/24	
NET PRODUCTION EXPENSE	BLOCK 1
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	0.95
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	0.89
TOTAL CONSUMPTION CHARGE PER 1000 Imp.Gallons	1.84

Windsor Water Utility Calculation of Consumption Charge 2024/25	
NET PRODUCTION EXPENSE	BLOCK 1
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.18
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.15
TOTAL CONSUMPTION CHARGE PER 1000 Imp.Gallons	2.33

Windsor Water Utility Calculation of Consumption Charge 2025/26	
NET PRODUCTION EXPENSE	BLOCK 1
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.21
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.17
TOTAL CONSUMPTION CHARGE PER 1000 Imp.Gallons	2.38

Worksheet C-8

03-Sep-23

Windsor Water Utility
Water Consumption by Block
2023/24

BASE CHARGE

<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	0	267.83	0
5/8"	1,243	267.83	332,916
3/4"	47	394.80	18,556
1"	31	648.75	20,111
1.5"	13	1,283.61	16,687
2"	29	2,045.44	59,318
3"	3	4,076.99	12,231
4"	2	6,362.48	12,725
6"	0	12,711.07	0
8"	0	22,868.82	0
		West Hants Utility	85,304
TOTAL BASE REVENUE			557,848

CONSUMPTION CHARGE

	<u>Quantity</u>	<u>\$/ Cubic Meter</u>	
1st Block	428,414	1.84	788,978
West Hants	439,243	0.50	220,633
TOTAL CONSUMPTION REVENUE			1,009,611

TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION) **1,567,459**

Windsor 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	346.82	0
5/8"	1,243	346.82	431,101
3/4"	47	513.05	24,114
1"	31	845.52	26,211
1.5"	13	1,676.67	21,797
2"	29	2,674.06	77,548
3"	3	5,333.76	16,001
4"	2	8,325.92	16,652
6"	0	16,637.48	0
8"	0	29,935.97	0
		West Hants Utility	101,621
TOTAL BASE REVENUE			715,044

CONSUMPTION CHARGE

	<u>Quantity</u>	<u>\$/ Cubic Meter</u>	
1st Block	424,667	2.33	988,092
West Hants	439,243	0.54	237,468
TOTAL CONSUMPTION REVENUE			1,225,560

TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION) **1,940,604**

Windsor Water Utility				
Water Consumption by Block				
2025/26				
BASE CHARGE				
<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>	
Unmetered	0	351.55	0	
5/8"	1,243	351.55	436,979	
3/4"	47	519.90	24,435	
1"	31	856.59	26,554	
1.5"	13	1,698.33	22,078	
2"	29	2,708.41	78,544	
3"	3	5,401.96	16,206	
4"	2	8,432.20	16,864	
6"	0	16,849.54	0	
8"	0	30,317.28	0	
		West Hants Utility	103,777	
TOTAL BASE REVENUE			725,438	
CONSUMPTION CHARGE				
	Quantity	\$/ Cubic Meter		
1st Block	420,994	2.38	1,000,943	
West Hants	439,243	0.56	244,860	
TOTAL CONSUMPTION REVENUE			1,245,803	
TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION)			1,971,241	

Windsor Water Utility
Comparison of Current Water Rates with Proposed New Rates
2023/24

Meter Size	Average Quarterly Consumption	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed	
Unmetered										
5/8"	38	69.75	66.96	-4.0%	55.40	69.40	25.3%	125.15	136.36	9.0%
3/4"	131	102.00	98.70	-3.2%	192.41	241.05	25.3%	294.41	339.76	15.4%
1"	172	166.51	162.19	-2.6%	252.58	316.44	25.3%	419.09	478.62	14.2%
1.5"	423	327.78	320.90	-2.1%	622.12	779.39	25.3%	949.90	1,100.30	15.8%
2"	1,245	521.30	511.36	-1.9%	1,829.81	2,292.40	25.3%	2,351.11	2,803.76	19.3%
3"	194	1,037.36	1,019.25	-1.7%	285.38	357.53	25.3%	1,322.74	1,376.78	4.1%
4"	3,300	1,617.93	1,590.62	-1.7%	4,850.32	6,076.50	25.3%	6,468.25	7,667.12	18.5%
6"	-	3,230.61		0.0%	-	-				0.0%
West Hants	109,811	24,880.03	21,326.01	-14.3%	60,395.89	55,158.22	-8.7%	85,275.92	76,484.24	-10.3%

Windsor 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		Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed	
Unmetered										
5/8"	37	66.96	86.71	29.5%	69.40	85.93	23.8%	136.36	172.64	26.6%
3/4"	131	98.70	128.26	30.0%	241.05	304.55	26.3%	339.76	432.82	27.4%
1"	172	162.19	211.38	30.3%	316.44	399.79	26.3%	478.62	611.17	27.7%
1.5"	423	320.90	419.17	30.6%	779.39	984.70	26.3%	1,100.30	1,403.87	27.6%
2"	1,245	511.36	668.51	30.7%	2,292.40	2,896.27	26.3%	2,803.76	3,564.78	27.1%
3"	194	1,019.25	1,333.44	30.8%	357.53	451.71	26.3%	1,376.78	1,785.15	29.7%
4"	3,300	1,590.62	2,081.48	30.9%	6,076.50	7,677.18	26.3%	7,667.12	9,758.66	27.3%
6"	-	-			-					
West Hants	109,811	21,326.01	25,405.16	19.1%	55,158.22	59,366.97	7.6%	76,484.24	84,772.13	10.8%

Windsor Water Utility
Comparison of Current Water Rates with Proposed New Rates
2025/26

Meter Size	Average Quarterly Consumption	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed	
Unmetered										
5/8"	36	86.71	87.89	1.4%	85.93	86.05	0.1%	172.64	173.94	0.8%
3/4"	131	128.26	129.97	1.3%	304.55	311.21	2.2%	432.82	441.18	1.9%
1"	172	211.38	214.15	1.3%	399.79	408.53	2.2%	611.17	622.67	1.9%
1.5"	423	419.17	424.58	1.3%	984.70	1,006.21	2.2%	1,403.87	1,430.79	1.9%
2"	1,245	668.51	677.10	1.3%	2,896.27	2,959.53	2.2%	3,564.78	3,636.63	2.0%
3"	194	1,333.44	1,350.49	1.3%	451.71	461.58	2.2%	1,785.15	1,812.07	1.5%
4"	3,300	2,081.48	2,108.05	1.3%	7,677.18	7,844.87	2.2%	9,758.66	9,952.92	2.0%
6"										
West Hants	109,811	25,405.16	25,944.24	2.1%	59,366.97	61,214.89	3.1%	84,772.13	87,159.14	2.8%

Windsor Water Utility Comparative Statement of Operations Fiscal Years ending March 31st				
	2022/23 (Actual)	Projection Using Proposed Rates		
		2023/24 Test Yr 1	2024/25 Test Yr 2	2025/26 Test Yr 3
OPERATING REVENUES				
Metered Sales	1,147,500	1,261,522	1,601,515	1,622,604
Metered Sales to Other Utilities	477,400	305,937	339,089	348,637
Public Fire Protection - Windsor	319,208	508,758	618,526	638,032
Public Fire Protection - West Hants	155,095	247,192	300,525	310,003
Total	2,099,203	2,323,408	2,859,655	2,919,275
OPERATING EXPENDITURES				
Source of Supply	7,000	6,800	7,004	7,214
Water Treatment	454,700	532,192	550,342	566,852
Transmission and Distribution	457,350	516,885	532,450	548,424
Administration and General	251,183	253,470	262,546	272,116
Depreciation	268,272	360,099	522,776	534,408
Taxes	29,478	47,018	48,428	49,881
Total	1,467,983	1,716,464	1,923,546	1,978,895
OPERATING PROFIT (LOSS)				
NON-OPERATING REVENUES				
Sundry	5,489	5,493	5,500	5,500
Sprinkler Service	5,927	5,927	6,000	6,000
Other Revenue	10,054	7,276	7,495	7,719
Total	21,470	18,696	18,995	19,219
NON-OPERATING EXPENDITURES				
Debt Charges - Principal	525,143	146,043	146,043	146,043
Debt Charges - Interest	31,845	17,751	17,751	17,751
New Debt - Principal	0	138,394	146,697	155,499
New Debt - Interest	0	305,453	297,150	288,348
New Debt - Principal	0	0	99,610	105,587
New Debt - Interest	0	0	219,854	213,877
New Debt - Principal	0	0	0	7,638
New Debt - Interest	0	0	0	16,857
Bank Service Charges	0	0	0	0
Interest Paid on consumer deposits	0	10,000	0	0
Capital out of Revenue	0	8,000	28,000	8,000
Earnings	0	0	0	0
Total	556,988	625,641	955,105	959,599
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	95,702	0	0	0
SURPLUS AT BEGINNING OF YEAR	1,187,213	1,282,915	982,915	532,915
CAPITAL FROM SURPLUS	0	300,000	450,000	0
ACCUMULATED SURPLUS (DEFICIT)	1,282,915	982,915	532,915	532,915

Appendix 1**Loan Calculator
Long Term Debt
2022/23**

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
2023/24**

Interest Rate	6.0%
Term in years	20
Capital \$	5,090,887

Payment Schedule

Year	Principal	Interest	Total	Balance
1	\$138,393.51	305,453.22	443,846.73	4,952,493.49
2	\$146,697.12	297,149.61	443,846.73	4,805,796.37
3	\$155,498.95	288,347.78	443,846.73	4,650,297.43
4	\$164,828.88	279,017.85	443,846.73	4,485,468.55
5	\$174,718.61	269,128.11	443,846.73	4,310,749.93
6	\$185,201.73	258,645.00	443,846.73	4,125,548.20
7	\$196,313.84	247,532.89	443,846.73	3,929,234.36
8	\$208,092.67	235,754.06	443,846.73	3,721,141.70
9	\$220,578.23	223,268.50	443,846.73	3,500,563.47
10	\$233,812.92	210,033.81	443,846.73	3,266,750.55
11	\$247,841.69	196,005.03	443,846.73	3,018,908.86
12	\$262,712.20	181,134.53	443,846.73	2,756,196.66
13	\$278,474.93	165,371.80	443,846.73	2,477,721.73
14	\$295,183.42	148,663.30	443,846.73	2,182,538.31
15	\$312,894.43	130,952.30	443,846.73	1,869,643.88
16	\$331,668.09	112,178.63	443,846.73	1,537,975.79
17	\$351,568.18	92,278.55	443,846.73	1,186,407.61
18	\$372,662.27	71,184.46	443,846.73	813,745.34
19	\$395,022.01	48,824.72	443,846.73	418,723.33
20	\$418,723.33	25,123.40	443,846.73	-

Loan Calculator
Long Term Debt
2024/25

Interest Rate	6.0%
Term in years	20
Capital \$	3,664,225

Payment Schedule for Capital Works

Year	Principal	Interest	Total	Balance
1	\$99,610.33	\$219,853.50	319,463.83	3,564,614.67
2	\$105,586.95	\$213,876.88	319,463.83	3,459,027.71
3	\$111,922.17	\$207,541.66	319,463.83	3,347,105.54
4	\$118,637.50	\$200,826.33	319,463.83	3,228,468.04
5	\$125,755.75	\$193,708.08	319,463.83	3,102,712.29
6	\$133,301.10	\$186,162.74	319,463.83	2,969,411.20
7	\$141,299.16	\$178,164.67	319,463.83	2,828,112.03
8	\$149,777.11	\$169,686.72	319,463.83	2,678,334.92
9	\$158,763.74	\$160,700.10	319,463.83	2,519,571.18
10	\$168,289.56	\$151,174.27	319,463.83	2,351,281.62
11	\$178,386.94	\$141,076.90	319,463.83	2,172,894.69
12	\$189,090.15	\$130,373.68	319,463.83	1,983,804.53
13	\$200,435.56	\$119,028.27	319,463.83	1,783,368.97
14	\$212,461.69	\$107,002.14	319,463.83	1,570,907.28
15	\$225,209.40	\$94,254.44	319,463.83	1,345,697.88
16	\$238,721.96	\$80,741.87	319,463.83	1,106,975.92
17	\$253,045.28	\$66,418.56	319,463.83	853,930.64
18	\$268,227.99	\$51,235.84	319,463.83	585,702.65
19	\$284,321.67	\$35,142.16	319,463.83	301,380.97
20	\$301,380.97	\$18,082.86	319,463.83	-

Loan Calculator
Long Term Debt
2025/26

Interest Rate	6.0%
Term in years	20
Capital \$	280,950

Payment Schedule for Capital Works

Year	Principal	Interest	Total	Balance
1	\$7,637.50	\$16,857.00	24,494.50	273,312.50
2	\$8,095.75	\$16,398.75	24,494.50	265,216.75
3	\$8,581.50	\$15,913.00	24,494.50	256,635.25
4	\$9,096.39	\$15,398.12	24,494.50	247,538.86
5	\$9,642.17	\$14,852.33	24,494.50	237,896.70
6	\$10,220.70	\$14,273.80	24,494.50	227,676.00
7	\$10,833.94	\$13,660.56	24,494.50	216,842.05
8	\$11,483.98	\$13,010.52	24,494.50	205,358.08
9	\$12,173.02	\$12,321.48	24,494.50	193,185.06
10	\$12,903.40	\$11,591.10	24,494.50	180,281.66
11	\$13,677.60	\$10,816.90	24,494.50	166,604.06
12	\$14,498.26	\$9,996.24	24,494.50	152,105.80
13	\$15,368.15	\$9,126.35	24,494.50	136,737.65
14	\$16,290.24	\$8,204.26	24,494.50	120,447.41
15	\$17,267.66	\$7,226.84	24,494.50	103,179.75
16	\$18,303.72	\$6,190.79	24,494.50	84,876.03
17	\$19,401.94	\$5,092.56	24,494.50	65,474.09
18	\$20,566.06	\$3,928.45	24,494.50	44,908.04
19	\$21,800.02	\$2,694.48	24,494.50	23,108.02
20	\$23,108.02	\$1,386.48	24,494.50	(0.00)

Appendix 2

Calculation of Joint use expenses

1. Production Percentages

Production from WTP	1,207,608	cubic meters
Water Sold to West Hants Water Utility	439,243	cubic meters
Water sold to Windsor Utility Retail	432,238	cubic meters
Total Non Revenue Water in System	336,127	cubic meters
Estimated Water used for maintenace of Water Quality	16,806	cubic meters
Unaccounted for Water - Leakage	319,321	cubic meters
Percentage of Trans and Dist System used by West Hants	16.95%	
Unaccounted for water included in water sold to West Hants	54,125	cubic meters
Unaccounted for Water Windsor Utility Only	265,196	cubic meters

Windsor Utility Metered Consumption

Test year	Estimated Consumption	
2023/24	428,414	cubic meters
2024/25	424,667	cubic meters
2025/26	420,994	cubic meters

Windsor Water Utility Unaccounted for Water (Leakage)

Test year	Estimated Windsor	
2023/24	265,196	cubic meters
2024/25	265,196	cubic meters
2025/26	265,196	cubic meters

Windsor Water Utility Total Consumption plus Leakage

Test year	Estimated Windsor	
2023/24	693,610	cubic meters
2024/25	689,863	cubic meters
2025/26	686,190	cubic meters

West Hants Utility Consumption

Test year	West Hants Utility Consumption	
2023/24	439,243	cubic meters
2024/25	439,243	cubic meters
2025/26	439,243	cubic meters

2. Consumption

Test Year #1		
Total Windsor Water Utility Consumption plus leakage	693,610	cubic meters
West Hants Utility Consumption	439,243	cubic meters
Total	1,132,853	cubic meters
Consumption Allocation Percentage	38.77%	
Test Year #2		
Total Windsor Water Utility Consumption plus leakage	689,863	cubic meters
West Hants Utility Consumption	439,243	cubic meters
Total	1,129,105	cubic meters
Consumption Allocation Percentage	38.90%	
Test Year #3		
Total Windsor Water Utility Consumption plus leakage	686,190	cubic meters
West Hants Utility Consumption	439,243	cubic meters
Total	1,125,433	cubic meters
Consumption Allocation Percentage	39.03%	

2. Source of Supply Joint Use

Joint Use Percentage

100%

3. Transmission and Distribution

Total length of Trans and Distr. piping in Windsor Water Utility in lineal feet	134,207
Lineal feet of pipe from Treatment plant to Wentworth Road based on a direct line.	22,750
Joint Use Percentage	16.95%

4. Administration and General

2023/24

Total Administration and General based on budget (Worksheet B-2a/b/c/d/e)	253,470
Less meter reading and collection	(35,000)
Less 1/2 Town salaries (146,002)	(73,001)
Less 1/2 all other costs. (72,468)	(36,234)
Total	109,235
Joint Use Percentage	43.10%

2024/25

Total Administration and General based on budget (Worksheet B-2a/b/c/d/e)	262,546
Less meter reading and collection	(35,000)
Less 1/2 Town salaries (150,382)	(75,191)
Less 1/2 all other costs. (77,164)	(38,582)
Total	113,773
Joint Use Percentage	43.33%

2025/26

Total Administration and General based on budget (Worksheet B-2a/b/c/d/e)	272,116
Less meter reading and collection	(35,000)
Less 1/2 Town salaries (154,894)	(77,447)
Less 1/2 all other costs. (82,222)	(41,111)
Total	118,558
Joint Use Percentage	43.57%

5. Depreciation

2023/24

Depreciation			360,099
Less 83.05% of depreciation of demand assets (100% - 16.95% joint use)			
Less 83.05% of Reservoir	3,094,084	0.0133	(41,151)
Less 83.05% of other Purification Equip.	988,912	0.04	(39,556)
Less 83.05% of Trans and Dist mains	6,871,631	0.0133	(91,393)
Less 83.05% of all equipment	89,296	0.1	(8,930)
Less meters	191,609	0.05	(9,580)
Less Hydrants	79,421	0.0133	(1,056)
Less Services	9,028	0.02	(181)
Total			168,251
Joint Use Percentage			46.72%

Depreciation

2024/25

Depreciation			522,776
Less 83.05% of depreciation of demand assets (100% - 16.95% joint use)			
Less 83.05% of Reservoir	3,094,084	0.0133	(41,151)
Less 83.05% of other Purification Equip.	3,520,276	0.04	(140,811)
Less 83.05% of Trans and Dist mains	8,660,702	0.0133	(115,187)
Less 83.05% of all equipment	159,713	0.1	(15,971)
Less meters	202,409	0.05	(10,120)
Less Hydrants	79,421	0.0133	(1,056)
Less Services	9,028	0.02	(181)
Total			198,298
Joint Use Percentage			37.93%

Depreciation		2025/26	
Depreciation			534,408
Less 83.05% of depreciation of demand assets (100% - 16.95% joint use)			
Less 83.05% of Reservoir	3,094,084	0.0133	(41,151)
Less 83.05% of other Purification Equip.	3,520,276	0.04	(140,811)
Less 83.05% of Trans and Dist mains	9,328,383	0.0133	(124,067)
Less 83.05% of all equipment	166,357	0.1	(16,636)
Less meters	213,209	0.05	(10,660)
Less Hydrants	79,421	0.0133	(1,056)
Less Services	9,028	0.02	(181)
	Total		199,846
Joint Use Percentage			37.40%

6. Taxes		2023/24	
Total taxes			47,018
Portion for Joint use based on water consumption	16.95%		7,970
Sub total			39,048
Joint Use Percentage			16.95%

		2024/25	
Total taxes			48,428
Portion for Joint use based on water consumption	16.95%		8,209
Sub total			40,219
Joint Use Percentage			16.95%

		2025/26	
Total taxes			49,881
Portion for Joint use based on water consumption	16.95%		8,455
Sub total			41,426
Joint Use Percentage			16.95%

8. Return on rate base

		2023/24	
Treatment Plant Loan	0 100% joint use		0
Remaining loans	617,641 16.95%		104,699
Capital out of revenue	0 0% WTP equip		
Earnings	0 0% joint use		
Water Fund land purchase	0 100% joint use		
Total			104,699
Rate base from Worksheet C-2	606,945		
Joint Use Percentage			17.25%

		2024/25	
Treatment Plant New Loan	0 100% joint use		0
Remaining loans	927,105 16.95%		157,157
Capital out of revenue	0 0% WTP equip		
Earnings	0 0% joint use		
Water Fund land purchase	0 100% joint use		
Total			157,157
Rate base from Worksheet C-2	936,110		
Joint Use Percentage			16.79%

		2025/26	
Treatment Plant New Loan	0 100% joint use		0
Remaining loans	951,599 16.95%		161,310
Capital out of revenue	0 WT equip		
Earnings	0 0% joint use		
Water Fund land purchase	0 100% joint use		
Total			161,310
Rate base from Worksheet C-2	940,380		
Joint Use Percentage			17.15%

Appendix 3

FIRE PROTECTION CHARGES (All flows in Gallons per Minute)

LOCATION OF METERS	AVAILABLE FLOW AT 20 psi	MAX. HOUR DOMESTIC FLOW (Note 1)	AVAILABLE FLOW FOR FIRE	MAXIMUM FIRE FLOW REQUIRED	PERCENT AVAILABLE
Three Mile Plains	2800	443	2,357	2500	94.3%
Dill Road	1200	152	1,048	900	100.0%
Wentworth Road	2774	12	2,762	2500	100.0%
Total					

Average Percent Available: 98.1%

Note 1: Calculated on Max. quarterly flow

Three Mile Plains
12,888,830 gallons per quarter
141,635 gpd
98.4 gpm
4.5 Factor for Maximum hour
443 gpm for maximum hour

Dill Road
4,426,722 gallons per quarter
48,645 gpd
33.8 gpm
4.5 Factor for Maximum hour
152 gpm for maximum hour

Wentworth Road
361,914 gallons per quarter
3,977 gpd
2.8 gpm
4.5 Factor for Maximum hour
12 gpm for maximum hour

Required Fire Flow Analysis carried out by C.G. Insurance Business Services on November 25, 2003.

Maximum required Fire Flow Windsor: 5,000 gpm
Maximum required Fire Flow County: 2,500 gpm
Total: 7,500 gpm
Percent of Fire Protection to County: 2,500 or 33.3%
7,500

YEAR	TOTAL FIRE PROTECTION \$	% COUNTY	COUNTY FIRE PROTECTION CHARGE	AVAILABLE FIRE FLOW %	NET COUNTY FIRE PROTECTION	NET TOWN FIRE PROTECTION
2023/24	755,949	33.3%	251,983	98.1%	247,192	508,758
2024/25	919,051	33.3%	306,350	98.1%	300,525	618,526
2025/26	948,034	33.3%	316,011	98.1%	310,003	638,032

West Hants Water Utility

Water Rate Study

Prepared By

G. A. Isenor Consulting Limited

in Association with

Blaine S. Rooney Consulting Limited

03-Sep-23

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

	2021/22 Actual	2022/23 Estimated	Projection Using Current Rates		
			2023/24 Budget	2024/25 Budget	2025/26 Budget
OPERATING REVENUES					
Metered Sales	1,676,629	1,717,680	1,717,680	1,717,680	1,717,680
Public Fire Protection	595,789	595,789	595,789	595,789	595,789
Commercial		1,989	2,033	2,094	2,157
Sprinklers/Private Hydrants	2,150	2,168	2,215	2,281	2,349
Bulk Water Sales	0	24,000	161,727	166,579	171,576
Other	10,490	4,080	4,202	4,328	4,458
Total	2,285,058	2,345,706	2,483,646	2,488,751	2,494,009
OPERATING EXPENDITURES					
Source of Supply	539,286	485,900	446,178	495,950	508,416
Power and Pumping	48,370	0	0	0	0
Water Treatment	301,404	452,550	469,550	485,855	500,431
Transmission and Distribution	478,436	751,345	822,337	847,394	872,816
Administration and General	260,892	312,364	314,342	324,765	335,650
Depreciation	406,880	424,150	470,603	558,545	603,395
Taxes	35,450	39,372	25,000	25,750	26,523
Total	2,070,718	2,465,681	2,548,010	2,738,259	2,847,230
OPERATING PROFIT (LOSS)	214,340	-119,975	-64,364	-249,508	-353,221
			0		
NON-OPERATING REVENUES					
Interest on Overdue Accounts	10,116	6,000	3,336	3,436	3,539
Special Service	16,705	16,473	17,661	18,191	18,737
Other- Bank Interest	-223	3,500	3,500	3,605	3,713
Total	26,598	25,973	24,497	25,232	25,989
NON-OPERATING EXPENDITURES					
Debt Charges - Principal	51,334	60,134	60,134	60,134	60,134
Debt Charges - Interest	15,691	16,800	15,910	14,789	17,000
Principal - New Debt		0	0	0	0
Interest - New Debt		0	0	0	0
Principal - New Debt		0	11,931	12,647	13,406
Interest - New Debt		0	26,334	25,618	24,859
Principal - New Debt		0	0	60,383	64,006
Interest - New Debt		0	0	133,273	129,650
Principal - New Debt		0	0	0	32,148
Interest - New Debt		0	0	0	70,956
Capital out of Revenue	44,668	50,000	50,000	50,000	50,000
Transfer to reserve for sludge handling	10,000	10,000	10,000	10,000	10,000
Earnings		0	0	0	0
COMBINED TOTAL	121,693	136,934	174,309	366,844	472,159
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	119,245	-230,936	-214,176	-591,120	-799,392
SURPLUS AT BEGINNING OF YEAR *	153,111	272,356	41,420	-172,756	-763,876
ACCUMULATED SURPLUS (DEFICIT)	272,356	41,420	-172,756	-763,876	-1,563,268

West Hants Water Utility Statement of Operating Expenditures and Revenue Requirements				
	2022/23 (Estimated)	2023/24 Budget	2024/25 Budget	2025/26 Budget
OPERATING EXPENDITURES				
Source of Supply	485,900	446,178	495,950	508,416
Power and Pumping	0	0	0	0
Water Treatment	452,550	469,550	485,855	500,431
Transmission and Distribution	751,345	822,337	847,394	872,816
Administration and General	312,364	314,342	324,765	335,650
Depreciation	424,150	470,603	558,545	603,395
Taxes	39,372	25,000	25,750	26,523
Total	2,465,681	2,548,010	2,738,259	2,847,230
NON OPERATING EXPENSES				
Debt Charges - Principal	60,134	60,134	60,134	60,134
Debt Charges - Interest	16,800	15,910	14,789	17,000
Principal - New Debt		11,931	12,647	13,406
Interest - New Debt		26,334	25,618	24,859
Principal - New Debt			60,383	32,148
Interest - New Debt			133,273	70,956
Capital out of Revenue	50,000	50,000	50,000	50,000
Transfer to reserve for sludge handling	10,000	10,000	10,000	10,000
Earnings	0	0	0	0
Combined Total	136,934	174,309	366,844	472,159
LESS NON-OPERATING REVENUES				
Interest	6,000	3,336	3,436	3,539
Special Services	16,473	17,661	18,191	18,737
Other- Bank Interest	3,500	3,500	3,605	3,713
Combined Total	25,973	24,497	25,232	25,989
LESS OTHER OPERATING REVENUE				
Bulk Water Sales	24,000	161,727	166,579	171,576
Commercial	1,989	2,033	2,094	2,157
Sprinklers/Private Hydrants	2,168	2,215	2,281	2,349
Sundry	4,080	4,202	4,328	4,458
Total	32,237	170,177	175,282	180,540
REVENUE REQUIRED FROM FIRE PROTECTION AND WATER CUSTOMERS	2,544,405	2,527,645	2,904,589	3,112,861

West Hants Water Utility Statement of Operating Expenditures					
	2021/22 Actual	2022/23 (Estimated)	2023/24 Budget	2024/25 Budget	2025/26 Budget
SOURCE OF SUPPLY					
Professional Services	3,849				
Operation Labour	31,429	0	0	0	0
Maintenance	3,423	8,000	8,000	8,240	8,487
Water Purchased - TMP Excluding Fire Protection Charge	497,165	477,400	433,178	482,560	494,624
Water Rights	470	500	5,000	5,150	5,305
Other	2,950	0	0	0	0
TOTAL SOURCE OF SUPPLY	539,286	485,900	446,178	495,950	508,416
POWER AND PUMPING					
Operations Labour	31,429	0	0	0	0
Structures and Improvements	2,719	0	0	0	0
Pumping Equipment	778	0	0	0	0
Other	595	0	0	0	0
Power Hantsport WTP	32	0	0	0	0
Fuel/Propane-Generator	12,817	0	0	0	0
TOTAL POWER AND PUMPING	48,370	0	0	0	0
WATER TREATMENT					
Engineering	7,213				
Operational Labour	103,187	220,650	233,800	240,814	248,038
Power - Eldridge Rd	44,031	30,000	37,100	39,697	40,888
Power - Hantsport WTP		43,000	18,350	19,635	20,224
Fuel/Propane - Inc Generator & Maintenance		13,000	13,000	13,390	13,792
Chemicals and other	72,588	78,000	85,000	87,550	90,177
Telephone	4,877	0	0	0	0
Alarm	599	700	700	721	743
Structures and Improvements	5,765	7,200	11,600	11,948	12,306
Pumping Equipment	59,506	2,500	2,500	2,575	2,652
Treatment Equipment	59,506	45,000	55,000	56,650	58,350
Supplies and Maintenance	3,638	11,500	11,500	11,845	12,200
Other		1,000	1,000	1,030	1,061
TOTAL WATER TREATMENT	360,910	452,550	469,550	485,855	500,431

TRANSMISSION AND DISTRIBUTION					
Computer & Asset Management	11,120				
Supervision	194,261	251,900	251,777	259,330	267,110
Operational Labour	152,480	246,700	291,463	300,207	309,213
Reservoirs and Standpipes	15,711	17,000	20,000	20,600	21,218
Structures and Improvemens	179	3,000	0	0	0
Mains	79,734	75,000	85,000	87,550	90,177
Other Distribution Plants (Leak Detection)	3,371	7,500	7,500	7,725	7,957
Bulk Water Haul Station	0	0	4,500	4,635	4,774
Services	-100,563	30,000	40,000	41,200	42,436
Meters - Supplies and Maintenance	2,613	6,000	6,000	6,180	6,365
Hydrants	16,136	10,000	8,500	8,755	9,018
PW Cost Distribution	18,441	21,520	30,150	31,055	31,986
Rents (DMA Radio)		850	600	618	637
Fleet Manitenance	23,921	23,675	25,000	25,750	26,523
Fleet Fuel	21,255	12,000	25,000	25,750	26,523
Lab Analystist	15,478	20,000	15,000	15,450	15,914
Monitoring Services	3,286	4,000	2,000	2,060	2,122
Power	20,709	22,000	9,647	10,323	10,633
Consumer Billing and Accounting	145				
Other	159	200	200	206	212
TOTAL TRANSMISSION AND DISTRIBUTION	478,436	751,345	822,337	847,394	872,816
ADMINISTRATION AND GENERAL					
Professional Services		32,500	25,000	25,750	26,523
Computer & Asset Management		6,667	6,700	6,901	7,108
Mileage & Expenses	4,896	3,100	4,500	4,635	4,774
Training & Development	5,263	3,505	5,000	5,150	5,305
Telephone	2,852	9,000	9,000	9,270	9,548
Advertising	278	1,000	1,000	1,030	1,061
Administration Fee	230,641	220,242	229,865	236,761	243,864
General Office Expenses	1,425	4,400	4,000	4,120	4,244
Auditor	8,838	8,800	9,000	9,270	9,548
UARB		9,495	10,000	10,300	10,609
Insurance	6,379	7,655	8,277	9,518	10,946
General Property	320	0	0	0	0
Other		6,000	2,000	2,060	2,122
TOTAL ADMINISTRATION AND GENERAL	260,892	312,364	314,342	324,765	335,650

03-Sep-23

West Hants Water Utility Calculation of Depreciation of Tangible Plant at Total Cost 2022/23					
	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Utility Cost of Plant in Service	Depreciation Rate	Annual Depreciation
				Depreciation Rate in previous year	406,880
LAND AND LAND RIGHTS					
Source of Supply Land	0				0
Land - General					0
STRUCTURES AND IMPROVEMENTS					0
Source of Supply Structures - Roads/Gates	40,000		40,000	0.04	1,600
Power and Pumping Structures	0		0	0.04	0
Purification	0		0	0.05	0
Distribution Reservoirs and Standpipes	10,000	0	10,000	0.05	500
Water Treatment Plant	0		0	0.04	0
Sludge Pond	0	0	0	0.04	0
Other- System Assessment Report	15,000		15,000	0.1	1,500
Equipment	0		0		0
Electrical Pumping	10,000	0	10,000	0.04	400
Purification Equipment	85,000	0	85,000	0.05	4,250
Office Furniture and Equipment	0		0		0
Transportation Equipment	0	0	0	0.1	0
Tools and Work Equipment	0		0	0.1	0
Software / computers	0		0	0.02	0
Control and Monitoring equipment	0	0	0	0.1	0
Flushing station and Valve replacement	23,000	0	23,000	0.04	920
Mains Service Repairs	155,000	0	155,000	0.04	6,200
Mains			0		0
Transmission	0	0	0	0.0133	0
Distribution	0	0	0	0.0133	0
Meters	30,000	0	30,000	0.05	1,500
Hydrants	0	0	0	0.0133	0
Sprinkler Connections	0	0	0	0.02	0
Services	20,000	0	20,000	0.02	400
Other	0	0	0	0	0
TOTAL	388,000	0	388,000		17,270
Source of Funding					
Outside Sources	0	Depreciation Fund Balance beginning of year		400,665	
Depreciation fund	338,000	Interest on Fund balance		5,008	
Long Term Debt	0	Fund balance before expenditures		405,673	
Capital out of revenue	50,000	Depreciation Contribution for the Year		424,150	
TOTAL	388,000	Depreciation Spent During the Year		-338,000	
		Balance after expenditures and transfer		491,823	

West Hants 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 in previous year	424,150
LAND AND LAND RIGHTS					
Source of Supply Land	0		0		0
Land - General	0		0		0
STRUCTURES AND IMPROVEMENTS	0		0		0
Source of Supply Structures	80,000		80,000	0.04	3,200
Power and Pumping Structures	25,000		25,000	0.04	1,000
Purification	0	0	0	0.05	0
Distribution Reservoirs and Standpipes	0	0	0	0.04	0
Water Treatment Plant	40,000	0	40,000	0.04	1,600
Bulk Water Station	150,000	150,000	0	0.05	7,500
Other- System Assessment Report/Modeling	40,000		40,000	0.1	4,000
Equipment	0		0		0
Electrical Pumping	0	0	0	0.04	0
Purification Equipment	105,000	0	105,000	0.05	5,250
Office Furniture and Equipment	0		0		0
Transportation Equipment	0	0	0	0.1	0
Tools and Work Equipment	0		0	0.1	0
Software / computers	0	0	0	0.2	0
Control and Monitoring equipment	105,000	0	105,000	0.01	1,050
Geotubes for Biosolids Handling	0	0	0	0.333	0
Mains Service Repairs/ PRV Upgrade	238,000	0	238,000	0.04	9,520
Mains	0	0			
Transmission	100,000	0	100,000	0.0133	1,330
Distribution	270,900	0	270,900	0.0133	3,603
Meters	40,000	30,000	10,000	0.05	2,000
Hydrants	0	0	0	0.0133	0
Sprinkler Connections	0	0	0	0.02	0
Services including replacements	320,000	20,000	300,000	0.02	6,400
Other	0	0	0	0	0
TOTAL	1,513,900	200,000	1,313,900	1	46,453
Source of Funding					
	Outside Sources	200,000	Depreciation Fund Balance beginning of year		491,823
	Depreciation fund	825,000	Interest on Fund balance		6,148
	Long Term Debt	438,900	Fund balance before expenditures		497,971
	Capital out of revenue	50,000	Depreciation Contribution for the Year		470,603
	TOTAL	1,513,900	Depreciation Spent During the Year		-825,000
			Balance after expenditures and transfer		143,574

West Hants 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 in previous year		470,603
LAND AND LAND RIGHTS					
Source of Supply Land	0	0	0	0	0
Source Water Protection	0	0			0
STRUCTURES AND IMPROVEMENTS	0	0			0
Source of Supply Structures - Roads	60,000	0	60,000	0.04	2,400
Power and Pumping Structures	0	0	0	0.04	0
Purification	0	0	0	0.05	0
Distribution Reservoirs and Standpipes	50,000	25,000	25,000	0.04	2,000
Water Treatment Plant	0	0	0	0.04	0
Sludge Pond	0	0	0	0.04	0
Other- System Assessment Report/Modeling		0	0	0.1	0
Equipment	0	0	0		0
Electrical Pumping	15,000	0	15,000	0.04	600
Purification Equipment	85,000	0	85,000	0.05	4,250
Office Furniture and Equipment	0	0	0	0.05	0
Transportation Equipment	75,015	0	75,015	0.1	7,502
Tools and Work Equipment	0	0	0	0.1	0
Software / computers	0	0	0	0.1	0
SCADA Upgrades	0	0	0	0.143	0
Geotubes for Biosolids Handling	0	0	0	0.333	0
Mains Service Repairs/ PRV Upgrade	198,000	0	198,000	0.04	7,920
Mains	0	0	0		0
Transmission	3,106,000	1,553,000	1,553,000	0.01333	41,403
Distribution	560,200	0	560,200	0.01333	7,467
Meters	280,000	30,000	250,000	0.05	14,000
Hydrants	0	0	0	0.01333	0
Sprinkler Connections	0		0		0
Services	20,000	20,000	0	0.02	400
Other	0		0	0	0
TOTAL	4,449,215	1,628,000	2,821,215		87,942
Source of Funding					
Outside Sources	1,628,000	Depreciation Fund Balance beginning of year		143,574	
Depreciation fund	550,000	Interest on Fund balance		1,795	
Long Term Debt	2,221,215	Fund balance before expenditures		145,369	
Capital out of revenue	50,000	Depreciation Contribution for the Year		558,545	
TOTAL	4,449,215	Depreciation Spent During the Year		-550,000	
		Balance after expenditures and transfer		153,914	

West Hants 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 in previous year		558,545
LAND AND LAND RIGHTS					
Source of Supply Land	0		0		0
Land - General			0		0
STRUCTURES AND IMPROVEMENTS			0		0
Source of Supply Structures - Roads	10,000		10,000	0.04	400
Power and Pumping Structures	0		0		0
Purification	0		0	0.05	0
Distribution Reservoirs and Standpipes	0	0	0	0.1	0
Water Treatment Plant	0		0	0.04	0
Sludge Pond	0	0	0	0.1	0
Other -Watershed dam	0	0	0	0.02	0
Equipment	0	0	0		0
Electrical Pumping	10,000	0	10,000	0.04	400
Purification Equipment	85,000	0	85,000	0.05	4,250
Office Furniture and Equipment	0	0	0		0
Transportation Equipment	0	0	0	0.1	0
Tools and Work Equipment	0	0	0	0.1	0
Software / computers	0	0	0	0.2	0
Control and Monitoring equipment	0	0	0		0
Geotubes for Biosolids Handling	30,000	0	30,000	0.333	9,990
Mains Service Repairs/ PRV Upgrade	198,000	0	198,000	0.04	7,920
Mains	0	0	0		0
Transmission	0	0	0	0.0133	0
Distribution	1,499,600	0	1,499,600	0.01333	19,990
Meters	30,000	30,000	0	0.05	1,500
Hydrants	0		0	0.01333	0
Sprinkler Connections	0		0		0
Services	20,000	20,000	0	0.02	400
Other	0				0
TOTAL	1,882,600	50,000	1,832,600		44,850
Source of Funding					
		Depreciation Fund Balance beginning of year		153,914	
Outside Sources		Interest on Fund balance		1,924	
Depreciation fund		Fund balance before expenditures		155,838	
Long Term Debt		Depreciation Contribution for the Year		603,395	
Capital out of revenue		Depreciation Spent During the Year		-600,000	
TOTAL		Balance after expenditures and transfer		159,232	

West Hants Water Utility Calculation of Amortization on Capital Contributions (to Plant) 2022/23			
	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS	0	0.00	0
Source of Supply Structures Flood Study	0	0.04	0
Power and Pumping Structures	0	0.04	0
Purification	0	0.05	0
Distribution Reservoirs and Standpipes	0	0.05	0
Water Treatment Plant	0	0.04	0
Test Well	0	0.04	0
Other	0	0.10	0
Equipment	0	0.00	0
Electrical Pumping	0	0.04	0
Purification Equipment	0	0.05	0
Office Furniture and Equipment	0	0.00	0
Transportation Equipment	0	0.10	0
Tools and Work Equipment	0	0.10	0
Software / computers	0	0.02	0
Control and Monitoring equipment	0	0.10	0
Digital Mapping	0	0.04	0
Generator	0	0.04	0
Mains	0	0.00	0
Transmission	0	0.01	0
Distribution	0	0.0133	0
Meters	0	0.05	0
Hydrants	0	0.01	0
Sprinkler Connections	0	0.02	0
Services	0	0.02	0
Other	0	0.00	0
TOTAL	0		0

West Hants Water Utility
Calculation of Amortization on Capital Contributions (to Plant)
2023/24

	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS	0	0.00	0
Source of Supply Structures Flood Study	0	0.04	0
Power and Pumping Structures	0	0.04	0
Purification	0	0.05	0
Distribution Reservoirs and Standpipes	0	0.04	0
Water Treatment Plant	0	0.04	0
Test Well	150,000	0.05	7,500
Other	0	0.10	0
Equipment	0	0.00	0
Electrical Pumping	0	0.04	0
Purification Equipment	0	0.05	0
Office Furniture and Equipment	0	0.00	0
Transportation Equipment	0	0.1000	0
Tools and Work Equipment	0	0.10	0
Software / computers	0	0.20	0
Control and Monitoring equipment	0	0.20	0
Digital Mapping	0	0.01	0
Generator	0	0.33	0
Mains	0	0.04	0
Transmission	0	0.0133	0
Distribution	0	0.0133	0
Meters	30,000	0.050	1,500
Hydrants	0	0.0133	0
Sprinkler Connections	0	0.02	0
Services	20,000	0.02	400
Other	0	0.00	0
TOTAL	200,000		9,400

West Hants Water Utility Calculation of Amoritization on Capital Contributions (to Plant) 2024/25			
	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS	0	0.00	0
Source of Supply Structures Flood Study	0	0.04	0
Power and Pumping Structures	0	0.04	0
Purification	0	0.05	0
Distribution Reservoirs and Standpipes	25,000	0.0400	1,000
Water Treatment Plant	0	0.04	0
Test Well	0	0.04	0
Other	0	0.10	0
Equipment	0	0.00	0
Electrical Pumping	0	0.04	0
Purification Equipment	0	0.05	0
Office Furniture and Equipment	0	0.05	0
Transportation Equipment	0	0.10	0
Tools and Work Equipment	0	0.10	0
Software / computers	0	0.10	0
Control and Monitoring equipment	0	0.14	0
Digital Mapping	0	0.33	0
Generator	0	0.04	0
Mains	0	0.00	0
Transmission	1,553,000	0.0133	20,701
Distribution	0	0.0133	0
Meters	30,000	0.05	1,500
Hydrants	0	0.01	0
Sprinkler Connections	0	0.00	0
Services	20,000	0.02	400
Other	0	0.00	0
TOTAL	1,628,000		23,601

West Hants Water Utility Calculation of Amoritization on Capital Contributions (to Plant) 2025/26			
	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS	0	0.00	0
Source of Supply Structures Flood Study	0	0.04	0
Power and Pumping Structures	0	0.00	0
Purification	0	0.05	0
Distribution Reservoirs and Standpipes	0	0.10	0
Water Treatment Plant	0	0.04	0
Test Well	0	0.10	0
Other	0	0.02	0
Equipment	0	0.00	0
Electrical Pumping	0	0.04	0
Purification Equipment	0	0.05	0
Office Furniture and Equipment	0	0.00	0
Transportation Equipment	0	0.10	0
Tools and Work Equipment	0	0.10	0
Software / computers	0	0.20	0
Control and Monitoring equipment	0	0.00	0
Digital Mapping	0	0.33	0
Generator	0	0.04	0
Mains	0	0.00	0
Transmission	0	0.0133	0
Distribution	0	0.0133	0
Meters	30,000	0.05	1,500
Hydrants	0	0.01	0
Sprinkler Connections	0	0.00	0
Services	20,000	0.02	400
Other	0	0.00	0
TOTAL	50,000		1,900

West Hants Water Utility
Allocation of the Total Cost of Utility Plant in Service
Between General Service and Fire Protection
2022/23

	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Intangible Plant							
Organization and Working Capital	1,293		1,293	100.0%	1,293	0.0%	0
Tangible Plant	-						
LAND AND LAND RIGHTS	-		-				
Source of Supply Land	-		-	90.0%	0	10.0%	0
Land - General	266,692		266,692	90.0%	240,023	10.0%	26,669
STRUCTURES AND IMPROVEMENTS	-		-		0		0
Structures and Improvements	467,044	40,000	507,044	90.0%	456,340	10.0%	50,704
Power and Pumping Structures	-	-	-	90.0%	0	10.0%	0
Purification	874,209	-	874,209	90.0%	786,788	10.0%	87,421
Distribution Reservoirs and Standpipes	793,013	10,000	803,013	40.0%	321,205	60.0%	481,808
Water Treatment Plant	19,010	-	19,010	90.0%	17,109	10.0%	1,901
Sludge Pond	63,088	-	63,088	90.0%	56,779	10.0%	6,309
Bulk Water Station	88,943	-	88,943	90.0%	80,049	10.0%	8,894
Other- System Assessment Report		15,000	15,000	90.0%	13,500	10.0%	1,500
Equipment	-	-	-		0		0
Electrical Pumping	150,881	10,000	160,881	40.0%	64,352	60.0%	96,529
Purification Equipment	3,755,905	85,000	3,840,905	90.0%	3,456,814	10.0%	384,090
Office Furniture and Equipment	-	-	-	90.0%	0	10.0%	0
Transportation Equipment	183,551	-	183,551	90.0%	165,196	10.0%	18,355
Tools and Work Equipment	21,834	-	21,834	90.0%	19,650	10.0%	2,183
Software / Computers/General	3,293	-	3,293	90.0%	2,963	10.0%	329
Control and Monitoring equipment	-	-	-	90.0%	0	10.0%	0
Flushing Station and Valve Replacement	-	23,000	23,000	90.0%	20,700	10.0%	2,300
Mains Service Repairs/ PRV Upgrade	-	155,000	155,000	40.0%	62,000	60.0%	93,000
Mains	-	-	-		0		0
Transmission	332,523	-	332,523	40.0%	133,009	60.0%	199,514
Distribution	3,416,166	-	3,416,166	40.0%	1,366,466	60.0%	2,049,700
Meters	1,078,084	30,000	1,108,084	100.0%	1,108,084	0.0%	0
Hydrants	433,726	-	433,726	0.0%	0	100.0%	433,726
Donated Assets????????	2,087,143	-	2,087,143	50.0%	1,043,572	50.0%	1,043,572
Services including replacements	898,165	20,000	918,165	100.0%	918,165	0.0%	0
Other	133,925	-	133,925	90.0%	120,533	10.0%	13,393
TOTAL	15,068,489	388,000	15,456,489	67.6%	10,454,592	32.4%	5,001,897

West Hants Water Utility Allocation of the Total Cost of Utility Plant in Service Between General Service and Fire Protection 2023/24							
	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Intangible Plant							
Organization and Working Capital	1,293		1,293	100.0%	1,293	0.0%	0
Tangible Plant	-	-					
LAND AND LAND RIGHTS	-	-	-				
Source of Supply Land	-	-	-	90.0%	0	10.0%	0
Land - General	266,692	-	266,692	90.0%	240,023	10.0%	26,669
STRUCTURES AND IMPROVEMENTS	-	-	-		0		0
Structures and Improvements	507,044	80,000	587,044	90.0%	528,340	10.0%	58,704
Power and Pumping Structures	-	25,000	25,000	90.0%	22,500	10.0%	2,500
Purification	874,209	-	874,209	90.0%	786,788	10.0%	87,421
Distribution Reservoirs and Standpipes	803,013	-	803,013	40.0%	321,205	60.0%	481,808
Water Treatment Plant	19,010	40,000	59,010	90.0%	53,109	10.0%	5,901
Sludge Pond	63,088	-	63,088	90.0%	56,779	10.0%	6,309
Bulk Water Station	88,943	150,000	238,943	90.0%	215,049	10.0%	23,894
Other- System Assessment Report	15,000	40,000	55,000	90.0%	49,500	10.0%	5,500
Equipment	-	-	-		0		0
Electrical Pumping	160,881	-	160,881	40.0%	64,352	60.0%	96,529
Purification Equipment	3,840,905	105,000	3,945,905	90.0%	3,551,314	10.0%	394,590
Office Furniture and Equipment	-	-	-	90.0%	0	10.0%	0
Transportation Equipment	183,551	-	183,551	90.0%	165,196	10.0%	18,355
Tools and Work Equipment	21,834	-	21,834	90.0%	19,650	10.0%	2,183
Software / Computers/General	3,293	-	3,293	90.0%	2,963	10.0%	329
Control and Monitoring equipment	-	105,000	105,000	90.0%	94,500	10.0%	10,500
Geotubes for Biosolids Handling	23,000	-	23,000	90.0%	20,700	10.0%	2,300
Mains Service Repairs/ PRV Upgrade	155,000	238,000	393,000	40.0%	157,200	60.0%	235,800
Mains	-	-	-		0		0
Transmission	332,523	100,000	432,523	40.0%	173,009	60.0%	259,514
Distribution	3,416,166	270,900	3,687,066	40.0%	1,474,826	60.0%	2,212,240
Meters	1,108,084	40,000	1,148,084	100.0%	1,148,084	0.0%	0
Hydrants	433,726	-	433,726	0.0%	0	100.0%	433,726
Donated Assets????????	2,087,143	-	2,087,143	50.0%	1,043,572	50.0%	1,043,572
Services including replacements	918,165	320,000	1,238,165	100.0%	1,238,165	0.0%	0
Other	133,925	-	133,925	90.0%	120,533	10.0%	13,393
TOTAL	15,456,489	1,513,900	16,970,389	68.1%	11,548,652	31.9%	5,421,737

West Hants Water Utility Allocation of the Total Cost of Utility Plant in Service Between General Service and Fire Protection 2024/25							
	Falmouth						
	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Intangible Plant							
Organization and Working Capital	1,293		1,293	100.0%	1,293	0.0%	0
Tangible Plant	-						
LAND AND LAND RIGHTS	-		-				
Source of Supply Land	-	0	-	90.0%	0	10.0%	0
Land - General	266,692	0	266,692	90.0%	240,023	10.0%	26,669
STRUCTURES AND IMPROVEMENTS	-	0	-		0		0
Structures and Improvements	587,044	60,000	647,044	90.0%	582,340	10.0%	64,704
Power and Pumping Structures	25,000	0	25,000	90.0%	22,500	10.0%	2,500
Purification	874,209	0	874,209	90.0%	786,788	10.0%	87,421
Distribution Reservoirs and Standpipes	803,013	50,000	853,013	40.0%	341,205	60.0%	511,808
Water Treatment Plant	59,010	0	59,010	90.0%	53,109	10.0%	5,901
Sludge Pond	63,088	0	63,088	90.0%	56,779	10.0%	6,309
Bulk Water Station	238,943	0	238,943	90.0%	215,049	10.0%	23,894
Other- System Assessment Report	55,000	0	55,000	90.0%	49,500	10.0%	5,500
Other- Yield Study Davison Lake		0	-	90.0%	0	10.0%	0
Equipment	-	0	-		0		0
Electrical Pumping	160,881	15,000	175,881	40.0%	70,352	60.0%	105,529
Purification Equipment	3,945,905	85,000	4,030,905	90.0%	3,627,814	10.0%	403,090
Office Furniture and Equipment	-	0	-	90.0%	0	10.0%	0
Transportation Equipment	183,551	75,015	258,566	90.0%	232,709	10.0%	25,857
Tools and Work Equipment	21,834	0	21,834	90.0%	19,650	10.0%	2,183
Software / Computers/General	3,293	0	3,293	90.0%	2,963	10.0%	329
SCADA Upgrades	105,000	0	105,000	90.0%	94,500	10.0%	10,500
Geotubes for Biosolids Handling	23,000	0	23,000	90.0%	20,700	10.0%	2,300
Mains Service Repairs/ PRV Upgrade	393,000	198,000	591,000	40.0%	236,400	60.0%	354,600
Mains	-	0	-		0		0
Transmission	432,523	3,106,000	3,538,523	40.0%	1,415,409	60.0%	2,123,114
Distribution	3,687,066	560,200	4,247,266	40.0%	1,698,906	60.0%	2,548,360
Meters	1,148,084	280,000	1,428,084	100.0%	1,428,084	0.0%	0
Hydrants	433,726	0	433,726	0.0%	0	100.0%	433,726
Donated Assets????????	2,087,143	0	2,087,143	50.0%	1,043,572	50.0%	1,043,572
Services	1,238,165	20,000	1,258,165	100.0%	1,258,165	0.0%	0
Other	133,925	0	133,925	90.0%	120,533	10.0%	13,393
TOTAL	16,970,389	4,449,215	21,419,604	63.6%	13,618,345	36.4%	7,801,259

West Hants Water Utility Allocation of the Total Cost of Utility Plant in Service Between General Service and Fire Protection 2025/26							
	Falmouth						
	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Intangible Plant							
Organization and Working Capital	1,293		1,293	100.0%	1,293	0.0%	0
Tangible Plant							
LAND AND LAND RIGHTS	-		-				
Source of Supply Land	-	0	-	90.0%	0	10.0%	0
Land - General	266,692	0	266,692	90.0%	240,023	10.0%	26,669
STRUCTURES AND IMPROVEMENTS	-	0	-		0		0
Structures and Improvements	647,044	10,000	657,044	90.0%	591,340	10.0%	65,704
Power and Pumping Structures	25,000	0	25,000	90.0%	22,500	10.0%	2,500
Purification	874,209	0	874,209	90.0%	786,788	10.0%	87,421
Distribution Reservoirs and Standpipes	853,013	0	853,013	40.0%	341,205	60.0%	511,808
Water Treatment Plant	59,010	0	59,010	90.0%	53,109	10.0%	5,901
Sludge Pond	63,088	0	63,088	90.0%	56,779	10.0%	6,309
Bulk Water Station	238,943	0	238,943	90.0%	215,049	10.0%	23,894
Other- System Assessment Report	55,000	0	55,000	90.0%	49,500	10.0%	5,500
Other- Yield Study Davison Lake	-	0	-	90.0%	0	10.0%	0
Equipment	-	0	-				
Electrical Pumping	175,881	10,000	185,881	40.0%	74,352	60.0%	111,529
Purification Equipment	4,030,905	85,000	4,115,905	90.0%	3,704,314	10.0%	411,590
Office Furniture and Equipment	-	0	-	90.0%	0	10.0%	0
Transportation Equipment	258,566	0	258,566	90.0%	232,709	10.0%	25,857
Tools and Work Equipment	21,834	0	21,834	90.0%	19,650	10.0%	2,183
Software / Computers/General	3,293	0	3,293	90.0%	2,963	10.0%	329
SCADA Upgrades	105,000	0	105,000	90.0%	94,500	10.0%	10,500
Geotubes for Biosolids Handling	23,000	30,000	53,000	90.0%	47,700	10.0%	5,300
Mains Service Repairs/ PRV Upgrade	591,000	198,000	789,000	40.0%	315,600	60.0%	473,400
Mains	-	0	-		0		0
Transmission	3,538,523	0	3,538,523	40.0%	1,415,409	60.0%	2,123,114
Distribution	4,247,266	1,499,600	5,746,866	40.0%	2,298,746	60.0%	3,448,120
Meters	1,428,084	30,000	1,458,084	100.0%	1,458,084	0.0%	0
Hydrants	433,726	0	433,726	0.0%	0	100.0%	433,726
Donated Assets????????	2,087,143	0	2,087,143	50.0%	1,043,572	50.0%	1,043,572
Services	1,258,165	20,000	1,278,165	100.0%	1,278,165	0.0%	0
Other	133,925	0	133,925	90.0%	120,533	10.0%	13,393
TOTAL	21,419,604	1,882,600	23,302,204	62.1%	14,463,885	37.9%	8,838,319

West Hants Water Utility Allocation of Fire Protection Charges Projected Expenses for 2023/24			
	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	446,178	10.0%	44,618
Power and Pumping	0	10.0%	0
Water Treatment	469,550	10.0%	46,955
Transmission and Distribution	822,337	33.1%	272,584
Administration and General	314,342	10.0%	31,434
Depreciation	470,603	33.1%	155,993
Taxes	25,000	33.1%	8,287
Return on Rate Base	(20,365)	33.1%	-6,750
Total	2,527,645	21.9%	553,121

West Hants Water Utility Allocation of Fire Protection Charges Projected Expenses for Year 2024/25			
	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	495,950	10.0%	49,595
Power and Pumping	0	10.0%	0
Water Treatment	485,855	10.0%	48,586
Transmission and Distribution	847,394	36.4%	308,630
Administration and General	324,765	10.0%	32,476
Depreciation	558,545	36.4%	203,428
Taxes	25,750	36.4%	9,378
Return on Rate Base	166,330	36.4%	60,579
Total	2,904,589	24.5%	712,673

West Hants Water Utility Allocation of Fire Protection Charges Projected Expenses for Year 2025/26			
	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	508,416	10.0%	50,842
Power and Pumping	0	10.0%	0
Water Treatment	500,431	10.0%	50,043
Transmission and Distribution	872,816	37.9%	331,051
Administration and General	335,650	10.0%	33,565
Depreciation	603,395	37.9%	228,862
Taxes	26,523	37.9%	10,060
Return on Rate Base	265,630	37.9%	100,751
Total	3,112,861	25.9%	805,174

West Hants Water Utility				
Calculation of rate Base and required Return on rate Base				
Years Ending March 31st				
	2022/23	2023/24	2024/25	2025/26
	(Actual)	(Estimate)	(Estimate)	(Estimate)
RATE BASE				
Utility plant in Service March 31st	15,456,489	16,970,389	21,419,604	23,302,204
Less Accumulated Depreciaiton on actual cost of plant in service (Estimated)	(5,103,957)	(5,574,560)	(6,133,105)	(6,736,499)
Less Unamortized amount of capital contribution for plant in service	(1,095,179)	(1,285,779)	(2,880,778)	(2,895,876)
Estimated Rate Base at Year End	9,257,353	10,110,050	12,405,722	13,669,828
REQUIRED RETURN				
Non-operating Expenditures (B-2)	136,934	174,309	366,844	472,159
Less Non-operating Revenue	(25,973)	(24,497)	(25,232)	(25,989)
Less Other Non-operating Revenue (B-2)	(32,237)	(170,177)	(175,282)	(180,540)
Return on Rate Base	78,724	(20,365)	166,330	265,630
Required Rate of Return (Req'd Return/Est Rate Base)	0.85%	-0.20%	1.34%	1.94%

West Hants Water Utility Calculation of Revenue Required for Each Billing/Cost Category 2023/24										
	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge				Commodity Charge		
				Customer		Base		Delivery		Production
Source of Supply	446,178	44,618	401,560							100% 401,560
Power and Pumping	0	0	0							100% 0
Water Treatment	469,550	46,955	422,595							100% 422,595
Transmission and Distribution	822,337	272,584	549,753			25%	137,438	75%	412,315	
Administration and General	314,342	31,434	282,908	10%	28,291	90%	254,617	0%	0	
Depreciation	470,603	155,993	314,610			90%	283,149	5%	15,730	5% 15,730
Taxes	25,000	8,287	16,713			100%	16,713			
Return on Rate Base	-20,365	-6,750	-13,614			40%	-5,446	30%	-4,084	30% -4,084
SUBTOTAL	2,527,645	553,121	1,974,524		28,291		686,471		423,961	835,801
							-			-
TOTAL	2,527,645	553,121	1,974,524		28,291		686,471		423,961	835,801

West Hants Water Utility Calculation of Revenue Required for Each Billing/Cost Category 2024/25										
	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge				Commodity Charge		
				Customer		Base		Delivery		Production
Source of Supply	495,950	49,595	446,355							100% 446,355
Power and Pumping	0	0	0							100% 0
Water Treatment	485,855	48,586	437,270							100% 437,270
Transmission and Distribution	847,394	308,630	538,763			25%	134,691	75%	404,073	
Administration and General	324,765	32,476	292,288	10%	29,229	90%	263,060	0%	0	
Depreciation	558,545	203,428	355,117			90%	319,605	5%	17,756	5% 17,756
Taxes	25,750	9,378	16,372			100%	16,372			
Return on Rate Base	166,330	60,579	105,751			40%	42,300	30%	31,725	30% 31,725
SUBTOTAL	2,904,589	712,673	2,191,916		29,229		776,027		453,554	933,106
TOTAL	2,904,589	712,673	2,191,916		29,229		776,027		453,554	933,106

West Hants Water Utility Calculation of Revenue Required for Each Billing/Cost Category 2025/26										
	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge				Commodity Charge		
				Customer		Base		Delivery		Production
Source of Supply	508,416	50,842	457,574							100% 457,574
Power and Pumping	0	0	0							100% 0
Water Treatment	500,431	50,043	450,388							100% 450,388
Transmission and Distribution	872,816	331,051	541,764			25%	135,441	75%	406,323	
Administration and General	335,650	33,565	302,085	10%	30,209	90%	271,877	0%	0	
Depreciation	603,395	228,862	374,532			90%	337,079	5%	18,727	5% 18,727
Taxes	26,523	10,060	16,463			100%	16,463			
Return on Rate Base	265,630	100,751	164,879			40%	65,952	30%	49,464	30% 49,464
SUBTOTAL	3,112,861	805,174	2,307,686		30,209		826,812		474,514	976,152
TOTAL	3,112,861	805,174	2,307,686		30,209		826,812		474,514	976,152

Worksheet C-4

03-Sep-23

West Hants Water Utility Service Connections and Equivalents 2023/24			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
5/8"	2,589	1	2,589
3/4"	8	1.5	12
1"	17	2.5	43
1.5"	6	5	30
2"	6	8	48
3"	3	16	48
4"	2	25	50
6"	0	50	0
8"	0	90	0
TOTAL	2631		2,820

West Hants Water Utility Service Connections and Equivalents 2024/25			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
5/8"	2,604	1	2,604
3/4"	8	1.5	12
1"	17	2.5	43
1.5"	6	5	30
2"	6	8	48
3"	3	16	48
4"	2	25	50
6"	0	50	0
8"	0	90	0
TOTAL	2646		2,835

West Hants Water Utility
Service Connections and Equivalents
2025/26

Meter Size	Number of Services	Capacity Ratio	System Equivalents
5/8"	2,619	1	2,619
3/4"	8	1.5	12
1"	17	2.5	43
1.5"	6	5	30
2"	6	8	48
3"	3	16	48
4"	2	25	50
6"	0	50	0
8"	0	90	0
TOTAL	2661		2,850

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West Hants Water Utility
Service Connections and Equivalents
2023/24

Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
5/8"	1	243.47	10.75	254.23	63.56
3/4"	1.5	365.21	10.75	375.96	93.99
1"	2.5	608.68	10.75	619.43	154.86
1.5"	5	1,217.36	10.75	1,228.12	307.03
2"	8	1,947.78	10.75	1,958.53	489.63
3"	16	3,895.56	10.75	3,906.32	976.58
4"	25	6,086.82	10.75	6,097.57	1,524.39
6"	50	12,173.64	10.75	12,184.39	3,046.10
8"	90	21,912.55	10.75	21,923.30	5,480.83
TOTAL					

West Hants Water Utility
Service Connections and Equivalents
2024/25

Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
5/8"	1	273.78	11.05	284.83	71.21
3/4"	1.5	410.67	11.05	421.72	105.43
1"	2.5	684.45	11.05	695.49	173.87
1.5"	5	1,368.90	11.05	1,379.94	344.99
2"	8	2,190.23	11.05	2,201.28	550.32
3"	16	4,380.47	11.05	4,391.51	1,097.88
4"	25	6,844.48	11.05	6,855.53	1,713.88
6"	50	13,688.96	11.05	13,700.01	3,425.00
8"	90	24,640.13	11.05	24,651.18	6,162.79
TOTAL					

West Hants Water Utility
Service Connections and Equivalents
2025/26

Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
5/8"	1	290.16	11.35	301.51	75.38
3/4"	1.5	435.24	11.35	446.59	111.65
1"	2.5	725.40	11.35	736.75	184.19
1.5"	5	1,450.80	11.35	1,462.15	365.54
2"	8	2,321.28	11.35	2,332.63	583.16
3"	16	4,642.56	11.35	4,653.92	1,163.48
4"	25	7,254.01	11.35	7,265.36	1,816.34
6"	50	14,508.01	11.35	14,519.37	3,629.84
8"	90	26,114.43	11.35	26,125.78	6,531.44
TOTAL					

Worksheet C-6

03-Sep-23

West Hants Water Utility Water Consumption by Block		
Meter Size	2022/23	2023/24
	Total 1st Block Cubic Metres	Total 1st Block Cubic Metres
Unmetered		
5/8"	334,614	331,268
3/4"	2,073	2,073
1"	11,387	11,387
1.5"	8,073	8,073
2"	13,604	13,604
3"	24,736	24,736
4"	3,671	3,671
6"	0	0
8"		
TOTAL	398,159	394,813

West Hants Water Utility Water Consumption by Block		
Meter Size	2024/25	2025/26
	Total 1st Block Cubic Metres	Total 1st Block Cubic Metres
Unmetered		
5/8"	329,875	328,495
3/4"	2,073	2,073
1"	11,387	11,387
1.5"	8,073	8,073
2"	13,604	13,604
3"	24,736	24,736
4"	3,671	3,671
6"	0	0
8"		
TOTAL	393,419	392,040

Worksheet C-7

03-Sep-23

West Hants Water Utility Calculation of Consumption Charge 2023/24	
NET PRODUCTION EXPENSE	Cubic Metres
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	2.12
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.07
TOTAL CONSUMPTION CHARGE	3.19

West Hants Water Utility Calculation of Consumption Charge 2024/25	
NET PRODUCTION EXPENSE	Cubic Metres
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	2.37
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.15
TOTAL CONSUMPTION CHARGE	3.52

West Hants Water Utility Calculation of Consumption Charge 2025/26	
NET PRODUCTION EXPENSE	Cubic Metres
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	2.49
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.21
TOTAL CONSUMPTION CHARGE PER 1000 imp Gallons	3.70

Worksheet C-8

03-Sep-23

West Hants Water Utility
Water Consumption by Block
2023/24

BASE CHARGE

<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
5/8"	2,589	254.23	658,190
3/4"	8	375.96	3,008
1"	17	619.43	10,530
1.5"	6	1,228.12	7,369
2"	6	1,958.53	11,751
3"	3	3,906.32	11,719
4"	2	6,097.57	12,195
6"	0	12,184.39	0
8"	0	21,923.30	0

TOTAL BASE REVENUE 714,762

CONSUMPTION CHARGE

Quantity	per cubic meter	-
394,813	3.19	1,259,762
TOTAL CONSUMPTION REVENUE		1,259,762

TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION) 1,974,524

West Hants 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>
5/8"	2,604	284.83	741,686
3/4"	8	421.72	3,374
1"	17	695.49	11,823
1.5"	6	1,379.94	8,280
2"	6	2,201.28	13,208
3"	3	4,391.51	13,175
4"	2	6,855.53	13,711
6"	0	13,700.01	0
8"	0	24,651.18	0

TOTAL BASE REVENUE 805,256

CONSUMPTION CHARGE

Quantity	per cubic meter	-
393,419	3.52	1,386,659
TOTAL CONSUMPTION REVENUE		1,386,659

TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION) 2,191,916

West Hants Water Utility Water Consumption by Block 2025/26			
BASE CHARGE			
<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
5/8"	2,619	301.51	789,662
3/4"	8	446.59	3,573
1"	17	736.75	12,525
1.5"	6	1,462.15	8,773
2"	6	2,332.63	13,996
3"	3	4,653.92	13,962
4"	2	7,265.36	14,531
6"	0	14,519.37	0
8"	0	26,125.78	0
TOTAL BASE REVENUE			857,020
CONSUMPTION CHARGE			
	Quantity	per cubic meter	
	392,040	3.70	1,450,666
TOTAL CONSUMPTION REVENUE			1,450,666
TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION)			2,307,686

West Hants Water Utility Calculation of Bulk Water Rate Years Ending March 31st			
	2023/24	2024/25	2025/26
Cost Base			
Total Operating Expenses (Worksheet B-2)	2,548,010	2,738,259	2,847,230
Total Non Operating Expenses (Worksheet B-2)	174,309	366,844	472,159
Total Expenses	2,722,319	3,105,103	3,319,390
Water Consumption in Cubic Meters	394,813	393,419	392,040
Unit Calculations			
Unit cost per cubic metre	6.90	7.89	8.47
Operating cost and profit mark-up	30%	30%	30%
Bulk rate per cubic metre	8.96	10.26	11.01

West Hants Water Utility Comparison of Current Water Rates with Proposed New Rates 2023/24										
Meter Size	Average Quarterly Consumption	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed	
5/8"	32	62.25	63.56	2.1%	78.37	102.07	30.2%	140.62	165.62	17.8%
3/4"	65	92.42	93.99	1.7%	158.69	206.67	30.2%	251.11	300.66	19.7%
1"	167	152.74	154.86	1.4%	410.28	534.33	30.2%	563.02	689.19	22.4%
1.5"	336	303.56	307.03	1.1%	824.10	1,073.28	30.2%	1,127.66	1,380.31	22.4%
2"	567	484.53	489.63	1.1%	1,388.72	1,808.62	30.2%	1,873.25	2,298.25	22.7%
3"	2,061	967.14	976.58	1.0%	5,050.25	6,577.25	30.2%	6,017.39	7,553.83	25.5%
4"	459	1,510.07	1,524.39	0.9%	1,124.39	1,464.36				
6"	-	3,018.20	3,046.10	0.9%		-				

West Hants 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		Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed	
5/8"	32	63.56	71.21	12.0%	102.07	111.63	9.4%	165.62	182.83	10.4%
3/4"	65	93.99	105.43	12.2%	206.67	228.30	10.5%	300.66	333.73	11.0%
1"	167	154.86	173.87	12.3%	534.33	590.24	10.5%	689.19	764.12	10.9%
1.5"	336	307.03	344.99	12.4%	1,073.28	1,185.58	10.5%	1,380.31	1,530.57	10.9%
2"	567	489.63	550.32	12.4%	1,808.62	1,997.86	10.5%	2,298.25	2,548.18	10.9%
3"	2,061	976.58	1,097.88	12.4%	6,577.25	7,265.42	10.5%	7,553.83	8,363.30	10.7%
4"	459	1,524.39	1,713.88	12.4%	1,464.36	1,617.58	10.5%	2,988.76	3,331.46	11.5%
6"		3,046.10	3,425.00	12.4%	-	-				

West Hants Water Utility Comparison of Current Water Rates with Proposed New Rates 2025/26										
Meter Size	Average Quarterly Consumption	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed	
5/8"	31	71.21	75.38	5.9%	111.63	116.03	3.9%	182.83	191.41	4.7%
3/4"	65	105.43	111.65	5.9%	228.30	239.68	5.0%	333.73	351.32	5.3%
1"	167	173.87	184.19	5.9%	590.24	619.66	5.0%	764.12	803.85	5.2%
1.5"	336	344.99	365.54	6.0%	1,185.58	1,244.67	5.0%	1,530.57	1,610.21	5.2%
2"	567	550.32	583.16	6.0%	1,997.86	2,097.43	5.0%	2,548.18	2,680.59	5.2%
3"	2,061	1,097.88	1,163.48	6.0%	7,265.42	7,627.53	5.0%	8,363.30	8,791.01	5.1%
4"	459	1,713.88	1,816.34	6.0%	1,617.58	1,698.20	5.0%	3,331.46	3,514.54	5.5%
6"		3,425.00	3,629.84	6.0%	-	-				

West Hants Water Utility Comparative Statement of Operations Fiscal Years ending March 31st				
	2017/18 Year	Projection Using Proposed Rates		
		2023/24 Test Yr 1	2024/25 Test Yr 2	2025/26 Test Yr 3
OPERATING REVENUES				
Metered Sales	1,717,680	1,974,524	2,191,916	2,307,686
Public Fire Protection	595,789	553,121	712,673	805,174
Total	2,313,469	2,527,645	2,904,589	3,112,861
OPERATING EXPENDITURES				
Source of Supply	485,900	446,178	495,950	508,416
Power and Pumping	0	0	0	0
Water Treatment	452,550	469,550	485,855	500,431
Transmission and Distribution	751,345	822,337	847,394	872,816
Administration and General	312,364	314,342	324,765	335,650
Depreciation	424,150	470,603	558,545	603,395
Taxes	39,372	25,000	25,750	26,523
Total	2,465,681	2,548,010	2,738,259	2,847,230
OPERATING PROFIT (LOSS)				
LESS NON-OPERATING REVENUES				
Interest	6,000	3,336	3,436	3,539
Transfer from Reserves	16,473	17,661	18,191	18,737
Other	3,500	3,500	3,605	3,713
Total	25,973	24,497	25,232	25,989
OTHER OPERATING REVENUES				
Bulk Water Sales	24,000	161,727	166,579	171,576
Interest on Overdue Accounts	0	0	0	0
Commercial	1,989	2,033	2,094	2,157
Sprinklers/Private Hydrants	2,168	2,215	2,281	2,349
Other Revenue	4,080	4,202	4,328	4,458
Total	32,237	170,177	175,282	180,540
NON-OPERATING EXPENDITURES				
Debt Charges - Principal	60,134	60,134	60,134	60,134
Debt Charges - Interest	16,800	15,910	14,789	17,000
Capital out of Revenue	50,000	50,000	50,000	50,000
Transfer to reserve for sludge handling	10,000	10,000	10,000	10,000
Earnings	0	0	0	0
Total	136,934	174,309	366,844	472,159
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-230,936	0	0	0

Appendix 1

Loan Calculator Long Term Debt 2022/23

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

Payment Schedule for Capital Works

	Principal	Interest	Total	Balance
Year				
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 2023/24

Interest Rate	6.0%
Term in years	20
Capital \$	438,900

Payment Schedule for Capital Works

	Principal	Interest	Total	Balance
Year				
1	\$11,931.30	\$26,334.00	38,265.30	426,968.70
2	\$12,647.18	\$25,618.12	38,265.30	414,321.52
3	\$13,406.01	\$24,859.29	38,265.30	400,915.51
4	\$14,210.37	\$24,054.93	38,265.30	386,705.14
5	\$15,062.99	\$23,202.31	38,265.30	371,642.14
6	\$15,966.77	\$22,298.53	38,265.30	355,675.37
7	\$16,924.78	\$21,340.52	38,265.30	338,750.59
8	\$17,940.27	\$20,325.04	38,265.30	320,810.32
9	\$19,016.68	\$19,248.62	38,265.30	301,793.64
10	\$20,157.68	\$18,107.62	38,265.30	281,635.95
11	\$21,367.14	\$16,898.16	38,265.30	260,268.81
12	\$22,649.17	\$15,616.13	38,265.30	237,619.64
13	\$24,008.12	\$14,257.18	38,265.30	213,611.51
14	\$25,448.61	\$12,816.69	38,265.30	188,162.90
15	\$26,975.53	\$11,289.77	38,265.30	161,187.37
16	\$28,594.06	\$9,671.24	38,265.30	132,593.31
17	\$30,309.70	\$7,955.60	38,265.30	102,283.61
18	\$32,128.29	\$6,137.02	38,265.30	70,155.32
19	\$34,055.98	\$4,209.32	38,265.30	36,099.34
20	\$36,099.34	\$2,165.96	38,265.30	-

Loan Calculator
Long Term Debt
2024/25

Interest Rate	6.0%
Term in years	20
Capital	\$ 2,221,215

Payment Schedule for Capital Works

	Principal	Interest	Total	Balance
Year				
1	\$60,382.75	\$133,272.90	193,655.65	2,160,832.25
2	\$64,005.71	\$129,649.94	193,655.65	2,096,826.54
3	\$67,846.05	\$125,809.59	193,655.65	2,028,980.49
4	\$71,916.82	\$121,738.83	193,655.65	1,957,063.67
5	\$76,231.83	\$117,423.82	193,655.65	1,880,831.85
6	\$80,805.73	\$112,849.91	193,655.65	1,800,026.11
7	\$85,654.08	\$108,001.57	193,655.65	1,714,372.04
8	\$90,793.32	\$102,862.32	193,655.65	1,623,578.71
9	\$96,240.92	\$97,414.72	193,655.65	1,527,337.79
10	\$102,015.38	\$91,640.27	193,655.65	1,425,322.41
11	\$108,136.30	\$85,519.34	193,655.65	1,317,186.11
12	\$114,624.48	\$79,031.17	193,655.65	1,202,561.63
13	\$121,501.95	\$72,153.70	193,655.65	1,081,059.68
14	\$128,792.06	\$64,863.58	193,655.65	952,267.62
15	\$136,519.59	\$57,136.06	193,655.65	815,748.03
16	\$144,710.76	\$48,944.88	193,655.65	671,037.26
17	\$153,393.41	\$40,262.24	193,655.65	517,643.86
18	\$162,597.01	\$31,058.63	193,655.65	355,046.84
19	\$172,352.84	\$21,302.81	193,655.65	182,694.01
20	\$182,694.01	\$10,961.64	193,655.65	-

Loan Calculator
Long Term Debt
2025/26

Interest Rate	6.0%
Term in years	20
Capital	\$ 1,182,600

Payment Schedule for Capital Works

	Principal	Interest	Total	Balance
Year				
1	\$32,148.46	\$70,956.00	103,104.46	1,150,451.54
2	\$34,077.36	\$69,027.09	103,104.46	1,116,374.18
3	\$36,122.01	\$66,982.45	103,104.46	1,080,252.17
4	\$38,289.33	\$64,815.13	103,104.46	1,041,962.85
5	\$40,586.69	\$62,517.77	103,104.46	1,001,376.16
6	\$43,021.89	\$60,082.57	103,104.46	958,354.27
7	\$45,603.20	\$57,501.26	103,104.46	912,751.07
8	\$48,339.39	\$54,765.06	103,104.46	864,411.68
9	\$51,239.76	\$51,864.70	103,104.46	813,171.92
10	\$54,314.14	\$48,790.32	103,104.46	758,857.78
11	\$57,572.99	\$45,531.47	103,104.46	701,284.79
12	\$61,027.37	\$42,077.09	103,104.46	640,257.42
13	\$64,689.01	\$38,415.45	103,104.46	575,568.41
14	\$68,570.35	\$34,534.10	103,104.46	506,998.05
15	\$72,684.57	\$30,419.88	103,104.46	434,313.48
16	\$77,045.65	\$26,058.81	103,104.46	357,267.83
17	\$81,668.39	\$21,436.07	103,104.46	275,599.45
18	\$86,568.49	\$16,535.97	103,104.46	189,030.96
19	\$91,762.60	\$11,341.86	103,104.46	97,268.36
20	\$97,268.36	\$5,836.10	103,104.46	-

Combined Windsor West Hants Water Utility

Water Rate Study

Prepared By

G. A. Isenor Consulting Limited

in Association with

Blaine S. Rooney Consulting Limited

03-Sep-23

Combined Windsor West Hants Water Utility
Comparative Statement of Operations

Fiscal Years ending March 31st

	2021/22 (Actual)	2022/23 (Budget)	Projection Using Current Rates		
			2023/24 Budget	2024/25 Budget	2025/26 Budget
OPERATING REVENUES					
Metered Sales	2,723,550	2,865,180	2,882,969	2,882,969	2,882,969
Public Fire Protection - Windsor	319,208	319,208	319,208	319,208	319,208
Public Fire Protection from West Hants	155,095	155,095	155,095	155,095	155,095
Public Fire Protection West Hants	595,789	595,789	595,789	595,789	595,789
Commercial	0	1,989	2,033	2,094	2,157
Sprinkler Service/Private Hydrants	12,654	8,095	8,142	8,281	8,349
Sales to Other Utilities	343,670	477,400			
Bulk Water Sales	0	24,000	161,727	166,579	171,576
Other Income	19,390	9,569	9,695	9,828	9,958
Total	4,169,356	4,456,325	4,134,658	4,139,843	4,145,101
OPERATING EXPENDITURES					
Source of Supply	551,773	492,900	19,800	20,394	21,006
Power and Pumping	48,370	0	0	0	0
Water Treatment	783,004	907,250	1,001,742	1,036,197	1,067,283
Transmission and Distribution	936,868	1,208,695	1,339,222	1,379,844	1,421,239
Administration and General	431,809	563,547	567,812	587,311	607,766
Depreciation	669,430	692,422	830,702	1,081,321	1,137,758
Taxes	35,450	68,850	72,018	74,178	76,404
Total	3,456,704	3,933,664	3,831,296	4,179,244	4,331,456
OPERATING PROFIT (LOSS)	712,652	522,661	303,362	-39,401	-186,355
			0		
NON-OPERATING REVENUES					
Interest on Customer Accounts	13,761	13,344	7,432	7,655	7,884
Interest	0	2,010	2,459	2,533	2,609
Special Service	16,705	16,473	17,661	18,191	18,737
Other	3,204	700	721	743	765
Other- Bank Interest	-223	3,500	3,500	3,605	3,713
Total	33,447	36,027	31,773	32,727	33,708
NON-OPERATING EXPENDITURES					
Debt Charges - Principal	249,267	585,277	206,177	206,177	206,177
Debt Charges - Interest	61,029	48,645	33,661	32,540	34,751
New Debt - Principal	0	0	150,325	159,344	168,905
New Debt - Interest	0	0	331,787	322,768	313,207
New Debt - Principal	0	0	0	159,993	169,593
New Debt - Interest	0	0	0	353,126	343,527
New Debt - Principal	0	0	0		39,786
New Debt - Interest	0	0	0		132,568
New Debt - Principal	0	0	0	0	87,813
New Debt - Interest	0	0	0	0	
Transfer to Sludge Handling Reserve	10,000	10,000	20,000	10,000	10,000
Capital out of Revenue	71,488	50,000	58,000	78,000	58,000
Earnings	0	0	0	0	0
Total	391,784	693,922	799,950	1,321,949	1,564,326
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	354,315	-135,234	-464,815	-1,328,623	-1,716,973
SURPLUS AT BEGINNING OF YEAR	1,074,309	1,428,624	1,293,390	528,575	-1,250,048
CAPITAL FROM SURPLUS	0	0	300,000	450,000	0
ACCUMULATED SURPLUS (DEFICIT)	1,428,624	1,293,390	528,575	-1,250,048	-2,967,021

Combined Windsor West Hants Water Utility Statement of Operating Expenditures and Revenue Requirements				
	2022/23 (Budget)	2023/24 (Budget)	2024/25 (Budget)	2025/26 (Budget)
OPERATING EXPENDITURES				
Source of Supply	492,900	19,800	20,394	21,006
Water Treatment	907,250	1,001,742	1,036,197	1,067,283
Transmission and Distribution	1,208,695	1,339,222	1,379,844	1,421,239
Administration and General	563,547	567,812	587,311	607,766
Depreciation	692,422	830,702	1,081,321	1,137,758
Taxes	68,850	72,018	74,178	76,404
Total	3,933,664	3,831,296	4,179,244	4,331,456
NON OPERATING EXPENSES				
Debt Charges - Principal	585,277	206,177	206,177	206,177
Debt Charges - Interest	48,645	33,661	32,540	34,751
New Debt - Principal	0	150,325	159,344	168,905
New Debt - Interest	0	331,787	322,768	313,207
New Debt - Principal	0	0	159,993	169,593
New Debt - Interest	0	0	353,126	343,527
New Debt - Principal	0	0	0	39,786
New Debt - Interest	0	0	0	132,568
New Debt - Principal				87,813
New Debt - Interest				0
Amortization of Debenture Discount	0	0	0	0
Interest Paid on consumer deposits	10,000	20,000	10,000	10,000
Capital out of Revenue	50,000	58,000	78,000	58,000
Earnings	0	0	0	0
Total	693,922	799,950	1,321,949	1,564,326
LESS NON-OPERATING REVENUES				
Interest on Customer Accounts	13,344	7,432	7,655	7,884
Interest	2,010	2,459	2,533	2,609
Special Service	16,473	17,661	18,191	18,737
Other	700	721	743	765
Bank Interest	3,500	3,500	3,605	3,713
Total	36,027	31,773	32,727	33,708
LESS OTHER OPERATING REVENUE				
Sundry	9,569	9,695	9,828	9,958
Sprinkler Service	8,095	8,142	8,281	8,349
Commercial	1,989	2,033	2,094	2,157
Bulk Water Service	24,000	161,727	166,579	171,576
Total	43,653	181,597	186,782	192,040
REVENUE REQUIRED FROM FIRE PROTECTION AND WATER CUSTOMERS	4,547,906	4,417,876	5,281,684	5,670,034

**Combined Windsor West Hants Water Utility
Statement of Operating Expenditures**

	2021/22 Actual	2022/23 (Estimated)	2023/24 (Budget)	2024/25 (Budget)	2025/26 (Budget)
SOURCE OF SUPPLY					
Professional Services	6,479	0	0	0	0
Operational Labour and Benefits	39,969	0	0	0	0
Maintenance - Watershed Roads		5,000	5,000	5,150	5,305
Maintenance	3,423	8,000	8,000	8,240	8,487
Water Purchased - TMP Excluding Fire Protection Charge	497,165	477,400			
Other Supplies & Expenses	28	500	300	309	318
Water Withdrawal Fees	1,759	2,000	6,500	6,695	6,896
Other	2,950	0	0	0	0
TOTAL SOURCE OF SUPPLY	551,773	492,900	19,800	20,394	21,006
POWER AND PUMPING					
Operations Labour	31,429	0	0	0	0
Structures and Improvements	2,719	0	0	0	0
Pumping Equipment	778	0	0	0	0
Other	595	0	0	0	0
Power Hantsport WTP	32	0	0	0	0
Fuel/Propane-Generator	12,817	0	0	0	0
TOTAL POWER AND PUMPING	48,370	0	0	0	0
WATER TREATMENT					
Engineering	7,213				
Operational Labour	239,654	403,550	425,192	437,948	451,086
Telephone Services	4,447	0	0	0	0
Power - Eldridge Rd	44,031	30,000	37,100	39,697	40,888
Power - Hantsport WTP	0	43,000	18,350	19,635	20,224
Photocopier Expenses	375	500	500	515	530
Office Supplies	31	200	200	206	212
Computer Expenses	2,220	0	0	0	0
Engineering Services	7,961	0	0	0	0
Training & Travel	4,247	0	0	0	0
Chemicals	169,713	193,600	235,000	242,050	249,312
Other Supplies & Expenses	3,316	3,000	3,000	3,090	3,183
Maintenance - Plant Roadways	9,056	5,000	8,500	8,755	9,018
Maintenance - Building	21,174	22,200	26,600	27,398	28,220
Maintenance - Equipment	102,578	40,000	60,500	62,315	64,184
Maintenance - Treatment Equipment	59,506	45,000	55,000	56,650	58,350
Maintenance - Waste Water Lagoon	33,481	5,000	5,000	5,150	5,305
Power	1,642	49,000	54,600	58,422	60,175
Fuel	46,121	36,000	38,000	39,140	40,314
Telephone	4,877	0	0	0	0
Alarm	599	700	700	721	743
Lab Supplies	9,596	17,000	18,000	18,540	19,096
Outside Testing	11,011	12,000	14,000	14,420	14,853
All Terrain Vehicle	155	500	500	515	530
Other	0	1,000	1,000	1,030	1,061
TOTAL WATER TREATMENT	783,004	907,250	1,001,742	1,036,197	1,067,283

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

TRANSMISSION AND DISTRIBUTION					
Computer & Asset Management	11,120	0	0	0	0
Supervision	194,261	251,900	251,777	259,330	267,110
Operational Labour	388,605	565,850	647,398	666,820	686,825
Engineering Services	12,540	0	0	0	0
Training, Travel	61	0	0	0	0
Maintenance Standpipe Industrial Park	15,947	17,000	20,000	20,600	21,218
Small Tools & Equipment	6,788	6,000	6,000	6,180	6,365
Structures and Improvements	179	3,000	0	0	0
Safety Equipment and Clothing	6,659	0	0	0	0
Maintenance - Transmission Mains	48,974	0	0	0	0
Other Distribution Plants (Leak Detection)	3,371	7,500	7,500	7,725	7,957
Maintenance - Mains and Standpipes	144,574	140,000	150,000	154,500	159,135
Bulk Water Haul Station	0	0	4,500	4,635	4,774
Maintenance - Services	-87,916	40,000	55,000	56,650	58,350
Maintenance - Meters	15,493	9,000	10,500	10,815	11,139
Maintenance - Hydrants	18,433	17,500	14,500	14,935	15,383
PW Cost Distribution	18,441	21,520	30,150	31,055	31,986
Power - Isolation Valve Chamber	990	1,200	1,450	1,552	1,599
PW Contribution	23,177	27,000	32,000	32,960	33,949
Rents (DMA Radio)	0	850	600	618	637
Vehicle Use from Public Works	53,812	40,675	55,000	56,650	58,350
Fleet Fuel	21,255	12,000	25,000	25,750	26,523
Lab Analyst	15,478	20,000	15,000	15,450	15,914
Monitoring Services	3,286	4,000	2,000	2,060	2,122
Power	20,709	22,000	9,647	10,323	10,633
Consumer Billing and Accounting	145	0	0	0	0
Other	486	1,700	1,200	1,236	1,273
TOTAL TRANSMISSION AND DISTRIBUTION	936,868	1,208,695	1,339,222	1,379,844	1,421,239
ADMINISTRATION AND GENERAL					
Professional Services	0	32,500	25,000	25,750	26,523
Computer & Asset Management	0	6,667	6,700	6,901	7,108
Advertising	556	1,700	1,700	1,751	1,804
Auditors	17,676	17,600	18,000	18,540	19,096
UARB	0	21,122	19,500	20,085	20,688
Professional Services	0	52,000	45,000	46,350	47,741
Computer & Asset Management	9,777	10,167	10,200	10,506	10,821
Mileage & Expenses	4,896	3,100	4,500	4,635	4,774
Insurance	15,250	18,300	20,545	23,626	27,170
Uncollectible Accounts	0	7,500	5,000	5,150	5,305
Training & Travel	14,295	18,505	17,000	17,510	18,035
Telephone	4,475	12,000	12,800	13,184	13,580
Administration Fee	363,139	351,986	375,867	387,143	398,758
General Office Expenses	1,425	4,400	4,000	4,120	4,244
General Property	320	0	0	0	0
Other	0	6,000	2,000	2,060	2,122
TOTAL ADMINISTRATION AND GENERAL	431,809	563,547	567,812	587,311	607,766

03-Sep-23

Combined Windsor West Hants Water Utility Calculation of Depreciation of Tangible Plant at Total Cost 2022/23					
	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Utility Cost of Plant in Service	Depreciation Rate	Annual Depreciation
			Depreciation rate as March 31		669,430
0					0
LAND AND LAND RIGHTS					
Source of Supply Land	0				0
Land - General					0
STRUCTURES AND IMPROVEMENTS					0
Source of Supply Structures Roads and Gates	40,000		40,000	0.04	1,600
Power and Pumping Structures	0		0	0.04	0
Electrical Upgrades & Lagoons Workshop	0		0	0.04	0
Storage Reservoir	10,000	0	10,000	0.05	500
Water Treatment Plant	50,000		50,000	0.05	2,500
Treatment Plant Gate and Security	0	0	0	0.04	0
Other- System Report	15,000		15,000	0.1	1,500
Equipment			0		0
Electrical Pumping	10,000	0	10,000	0.04	400
Purification Equipment	100,000	0	100,000	0.05	5,000
Office Furniture and Equipment	0		0	0.1	0
Transportation Equipment	0	0	0	0.1	0
Tools and Work Equipment	0		0	0.2	0
Backwash Piping	0		0	0.02	0
Distribution Mains Equipment	16,000	0	16,000	0.05	800
Flushing station and Valve replacement	23,000	0	23,000	0.04	920
Mains Service Repairs	155,000	0	155,000	0.04	6,200
Mains			0		0
Transmission	0	0	0	0.0133	0
Distribution	85,125	0	85,125	0.0133	1,132
Meters	40,800	0	40,800	0.05	2,040
Hydrants	0	0	0	0.0133	0
Sprinkler Connections		0	0		0
Services	20,000	0	20,000	0.02	400
Other	0	0	0	0.333	0
TOTAL	564,925	0	564,925		22,992
Source of Funding					
			Depreciation Fund Balance beginning of year		800,352
Outside Funding	0		Interest on Fund balance		10,004
Capital out of Revenue	50,000		Fund balance before expenditures		810,356
Depreciation fund	514,925		Depreciation Payment in Current Year		692,422
Long Term Debt	0		Depreciation Expenditure in Current Year		-514,925
TOTAL	564,925		Balance after expenditures		987,854

Combined Windsor West Hants 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 as March 31		692,422
LAND AND LAND RIGHTS					
Source of Supply Land	0		0		0
Land - Water Storage Tank	0		0		0
STRUCTURES AND IMPROVEMENTS			0		0
Source of Supply Structures	850,000		850,000	0.0133	11,305
Source of Supply Structures	80,000		80,000	0.04	3,200
Power and Pumping Structures	25,000		25,000	0.04	1,000
Purification	0		0	0	0
Distribution Reservoirs and Standpipes	3,200,000	0	3,200,000	0.0133	42,560
Water Treatment Plant	40,000		40,000	0.04	1,600
Bulk Water Station	150,000	0	150,000	0.05	7,500
Other- System Assessment Report/Modeling	40,000		40,000	0.1	4,000
Equipment	0		0		0
Electrical Pumping	25,000	0	25,000	0.05	1,250
Purification Equipment	150,000	0	150,000	0.04	6,000
Purification Equipment	105,000		105,000	0.05	5,250
Office Furniture and Equipment	0		0	0.05	0
Transportation Equipment	0	0	0	0.2	0
Tools and Work Equipment	9,000		9,000	0.1	900
Backwash Piping	0		0	0.05	0
Control and Monitoring equipment	105,000		105,000	0.01	1,050
Distribution Mains Equipment	8,000		8,000	0.05	400
Meter Reading System	150,000	0	150,000	0.05	7,500
Mains Service Repairs/ PRV Upgrade	238,000		238,000	0.04	9,520
Other	0	0	0	0.05	0
Mains	0		0		0
Transmission	200,000	0	200,000	0.0133	2,660
Distribution	1,777,787	453,263	1,324,525	0.0133	23,645
Meters	50,800	0	50,800	0.05	2,540
Hydrants	0	0	0	0.02	0
Sprinkler Connections	0	0	0	0.0133	0
Services	320,000	0	320,000	0.02	6,400
Other	0	0	0	0.333	0
TOTAL	7,523,587	453,263	7,070,325		138,280
Source of Funding					
			Depreciation Fund Balance beginning of year		987,854
Outside Funding	210,800		Interest on Fund balance		12,348
Capital out of Revenue	58,000		Fund balance before expenditures		1,000,202
Depreciation fund	1,425,000		Depreciation Payment in Current Year		830,702
Long Term Debt	5,529,787		Depreciation Expenditure in Current Year		-1,425,000
Capital From Surplus	300,000				
TOTAL	7,523,587		Balance after expenditures		405,903

Combined Windsor West Hants 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 as March 31		830,702
LAND AND LAND RIGHTS					
Source of Supply Land	0	0	0	0	0
Future Reservoir Land	0				0
STRUCTURES AND IMPROVEMENTS					0
Source of Supply Structures-Roads	60,000	0	60,000	0.04	2,400
Power and Pumping Structures	0	0	0	0.02	0
Purification		0	0	0.02	0
Distribution Reservoirs and Standpipes	50,000	25,000	25,000	0.04	2,000
Water Treatment Plant	40,000	0	40,000	0.04	1,600
General Wellfield Development	0	0	0	0.04	0
Other - Future Development Capital Require	0	0	0	0.05	0
Equipment		0	0		0
Electrical Pumping	15,000	0	15,000	0.04	600
Purification Equipment	3,048,000	0	3,048,000	0.04	121,920
Purification Equipment	85,000		85,000	0.05	4,250
Emergency Generator	0	0	0	0.05	0
Transportation Equipment	170,030	0	170,030	0.1	17,003
Tools and Work Equipment	0	0	0	0.1	0
GIS System		0	0	0.05	0
Distribution Mains Equipment	8,000	0	8,000	0.05	400
Meter Pit	0	0	0	0.05	0
Mains Service Repairs/ PRV Upgrade	198,000	0	198,000	0.04	7,920
Mains		0	0		0
Transmission	4,112,000	2,056,000	2,056,000	0.01333	54,813
Distribution	1,708,410	0	1,708,410	0.01333	22,773
Meters	290,800	0	290,800	0.05	14,540
Hydrants		0	0	0.02	0
Sprinkler Connections			0	0.0133	0
Services	20,000	0	20,000	0.02	400
Other	0		0	0.02	0
TOTAL	9,805,240	2,081,000	7,724,240		250,619
Source of Funding					
			Depreciation Fund Balance beginning of year		405,903
Outside Funding	2,141,800		Interest on Fund balance		5,074
Capital out of Revenue	78,000		Fund balance before expenditures		410,977
Depreciation fund	1,250,000		Depreciation Payment in Current Year		1,081,321
Long Term Debt	5,885,440		Depreciation Expenditure in Current Year		-1,250,000
Capital from Surplus	450,000		Balance after expenditures		242,298
TOTAL	9,805,240				

Combined Windsor West Hants 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 as March 31		1,081,321
LAND AND LAND RIGHTS					
Source of Supply Land	0		0		0
Land - General	0		0		0
STRUCTURES AND IMPROVEMENTS			0		0
Source of Supply Structures-Roads	10,000		10,000	0.04	400
Power and Pumping Structures			0	0.02	0
Purification			0	0	0
Distribution Reservoirs and Standpipes	0	0	0	0.01333	0
Water Treatment Plant	0		0	0.0133	0
General Test well	0	0	0	0.04	0
Other Water Source Structures			0	0.05	0
Equipment			0		0
Electrical Pumping	10,000		10,000	0.04	400
Purification Equipment	85,000	0	85,000	0.05	4,250
Office Furniture and Equipment			0	0.05	0
Transportation Equipment	0	0	0	0.1	0
Tools and Work Equipment	0		0	0.1	0
GIS System			0	0.05	0
Distribution Mains Equipment	8,000		8,000	0.05	400
Geotubes for Biosolids Handling	30,000	0	30,000	0.333	9,990
Mains Service Repairs/ PRV Upgrade	198,000		198,000	0.04	7,920
Mains			0		0
Transmission	0		0	0.0133	0
Distribution	2,303,550	102,225	2,201,325	0.0133	30,637
Meters	40,800		40,800	0.05	2,040
Hydrants	0		0	0.02	0
Sprinkler Connections			0	0.0133	0
Services	20,000	0	20,000	0.02	400
Other					0
TOTAL	2,705,350	102,225	2,603,125	1	56,437
Source of Funding					
			Depreciation Fund Balance beginning of year		242,298
Outside Funding	163,025		Interest on Fund balance		3,029
Capital out of Revenue	58,000		Fund balance before expenditures		245,327
Depreciation fund	1,020,775		Depreciation Payment in Current Year		1,137,758
Long Term Debt	1,463,550		Depreciation Expenditure in Current Year		-1,020,775
Capital from Surplus	0		Balance after expenditures		362,310
TOTAL	2,705,350				

Combined Windsor West Hants Water Utility
Calculation of Amortization on Capital Contributions (to Plant)
2022/23

	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.04	0
Land - General	0	0.10	0
STRUCTURES AND IMPROVEMENTS		0.00	0
Source of Supply Structures	0	0.04	0
Power and Pumping Structures	0	0.10	0
Purification	0	0.10	0
Distribution Reservoirs and Standpipes	0	0.20	0
Water Treatment Plant	0	0.02	0
General - Watershed Study	0	0.05	0
Other Water Source Structures	0	0.04	0
Equipment		0.04	0
Electrical Pumping	0	0.00	0
Purification Equipment	0	0.01	0
Office Furniture and Equipment	0	0.05	0
Transportation Equipment	0	0.0133	0
Tools and Work Equipment	0	0.00	0
GIS System	0	0.02	0
Distribution Mains Equipment	0	0.00	0
Meter Shop Equipment	0	0.00	0
Other Equipment	0	0.00	0
Mains		0.00	0
Transmission	0	0.0000	0
Distribution	0	0.0000	0
Meters	0	0.000	0
Hydrants	0	0.0000	0
Sprinkler Connections	0	0.00	0
Services	0	0.00	0
Other	0	0.00	0
TOTAL	0		0

Combined Windsor West Hants Water Utility
Calculation of Amoritization on Capital Contributions (to Plant)
2023/24

	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS		0.00	0
Source of Supply Structures	0	0.01	0
Power and Pumping Structures	0	0.04	0
Purification	0	0.00	0
Distribution Reservoirs and Standpipes	25,000	0.04	1,000
Water Treatment Plant	0	0.04	0
General - Watershed Study	0	0.05	0
Other Water Source Structures	0	0.10	0
Equipment		0.00	0
Electrical Pumping	0	0.05	0
Purification Equipment	0	0.04	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	0.05	0
Mains		0.00	0
Transmission	1,553,000	0.0133	20,701
Distribution	453,263	0.0133	6,028
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	2,031,263		27,730

Combined Windsor West Hants Water Utility
Calculation of Amoritization on Capital Contributions (to Plant)
2024/25

	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS		0.00	0
Source of Supply Structures	0	0.04	0
Power and Pumping Structures	0	0.02	0
Purification	0	0.02	0
Distribution Reservoirs and Standpipes	0	0.0400	0
Water Treatment Plant	0	0.04	0
General - Watershed Study	0	0.04	0
Other Water Source Structures	0	0.05	0
Equipment		0.00	0
Electrical Pumping	0	0.04	0
Purification Equipment	0	0.04	0
Office Fruniture 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	0.04	0
Mains		0.00	0
Transmission	503,000	0.0133	6,705
Distribution	651,474	0.0133	8,684
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	1,154,474		15,389

Combined Windsor West Hants Water Utility
Calculation of Amortization on Capital Contributions (to Plant)
2025/26

	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS		0.00	0
Source of Supply Structures	0	0.04	0
Power and Pumping Structures	0	0.02	0
Purification	0	0.00	0
Distribution Reservoirs and Standpipes	0	0.01	0
Water Treatment Plant	0	0.01	0
General - Watershed Study	0	0.04	0
Other Water Source Structures	0	0.05	0
Equipment		0.00	0
Electrical Pumping	0	0.04	0
Purification Equipment	0	0.05	0
Office Furniture and Equipment	0	0.05	0
Transportation Equipment	0	0.10	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	0.33	0
Other Equipment	0	0.04	0
Mains		0.00	0
Transmission	0	0.0133	0
Distribution	401,975	0.0133	5,346
Meters	0	0.05	0
Hydrants	0	0.02	0
Sprinkler Connections	0	0.01	0
Services	0	0.02	0
Other	0	0.00	0
TOTAL	401,975		5,346

Combined Windsor West Hants Water Utility
Allocation of the Total Cost of Utility Plant in Service
Between General Service and Fire Protection
2022/23

	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
	(from Financial Statements)						
Intangible Plant							
Organization and Working Capital	1,293		1,293	100.0%	1,293	0.0%	0
Tangible Plant							
LAND AND LAND RIGHTS			-				
Source of Supply Land	-	-	-	90.0%	0	10.0%	0
Land and land rights	558,371	-	558,371	90.0%	502,534	10.0%	55,837
STRUCTURES AND IMPROVEMENTS			-		0		0
Source of Supply Structures	671,771	40,000	711,771	90.0%	640,594	10.0%	71,177
Structures and Improvements	467,044		467,044	90.0%	420,340	10.0%	46,704
Power and Pumping Structures							
Purification Building	1,074,960	-	1,074,960	90.0%	967,464	10.0%	107,496
Water Treatment Plant	1,825,549	50,000	1,875,549	80.0%	1,500,439	20.0%	375,110
Distribution Reservoirs and Standpipes	1,318,581	10,000	1,328,581	40.0%	531,432	60.0%	797,149
Water Treatment Plant	19,010		19,010	90.0%	17,109	10.0%	1,901
Other Structures and Improvements	501,037	-	501,037	90.0%	450,933	10.0%	50,104
Lagoon Drying Bed/Sludge Pond	204,870		204,870	90.0%	184,383	10.0%	20,487
Bulk Water Station	88,943		88,943	90.0%	80,049	10.0%	8,894
Treatment Plant Gate and Security	-	-	-	90.0%	0	10.0%	0
Other System Assessment Report	-	15,000	15,000	90.0%	13,500	10.0%	1,500
Equipment			-		0		0
Electrical Equipment	150,881	10,000	160,881	90.0%	144,793	10.0%	16,088
Purification Equipment	4,781,648	100,000	4,881,648	90.0%	4,393,483	10.0%	488,165
Office Furniture and Equipment	-	-	-	90.0%	0	10.0%	0
Transportation Equipment	248,846	-	248,846	90.0%	223,961	10.0%	24,885
Tools and Work Equipment	21,834	-	21,834	90.0%	19,650	10.0%	2,183
Software/Computers	3,293	-	3,293	90.0%	2,963	10.0%	329
Control and Monitoring equipment	-						
Distribution Mains Equipment	-	16,000	16,000	40.0%	6,400	60.0%	9,600
Flushing Station and Valve Replacement	-	23,000	23,000	90.0%	20,700	10.0%	2,300
Meter Reading Equipment	-		-	90.0%	0	10.0%	0
Mains Service Repairs/ PRV Upgrade	-	155,000	155,000	40.0%	62,000	60.0%	93,000
Other - PRV King and Lakview	-		-	40.0%	0	60.0%	0
Mains					0		0
Transmission	2,975,134	-	2,975,134	40.0%	1,190,054	60.0%	1,785,081
Distribution	7,355,632	85,125	7,440,757	40.0%	2,976,303	60.0%	4,464,454
Meters	1,248,093	40,800	1,288,893	100.0%	1,288,893	0.0%	0
Hydrants	513,147		513,147	0.0%	0	100.0%	513,147
Donated Assets	2,087,143		2,087,143	50.0%	1,043,572	50.0%	1,043,572
Services	907,193	20,000	927,193	100.0%	927,193	0.0%	0
Other	133,925	-	133,925	90.0%	120,533	10.0%	13,393
TOTAL	27,158,199	564,925	27,723,124	64.0%	17,730,568	36.0%	9,992,555

Combined Windsor West Hants Water Utility
Allocation of the Total Cost of Utility Plant in Service
Between General Service and Fire Protection
2023/24

	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Organization and Working Capital	1,293		1,293	100.0%	1,293	0.0%	0
Tangible Plant	-	-					
LAND AND LAND RIGHTS	-		-				
Source of Supply Land	-	-	-	90.0%	0	10.0%	0
Land - General	558,371	-	558,371	90.0%	502,534	10.0%	55,837
STRUCTURES AND IMPROVEMENTS	-	-	-		0		0
Source of Supply Structures	711,771	850,000	1,561,771	90.0%	1,405,594	10.0%	156,177
Structures and Improvements	467,044	80,000	547,044	90.0%	492,340	10.0%	54,704
Power and Pumping Structures	-	25,000	25,000	90.0%	22,500	10.0%	2,500
Purification Building	1,074,960		1,074,960	90.0%	967,464	10.0%	107,496
Water Treatment Plant	1,875,549	-	1,875,549	80.0%	1,500,439	20.0%	375,110
Distribution Reservoirs and Standpipes	1,328,581	3,200,000	4,528,581	40.0%	1,811,432	60.0%	2,717,149
Water Treatment Plant	19,010	40,000	59,010	90.0%	53,109	10.0%	5,901
Other Structures and Improvements	501,037		501,037	90.0%	450,933	10.0%	50,104
Lagoon Drying Bed/Sludget Lagoon	204,870		204,870	90.0%	184,383	10.0%	20,487
Treatment Plant Gate and Security	-		-	90.0%	0	10.0%	0
Bulk Water Station	88,943	150,000	238,943	90.0%	215,049	10.0%	23,894
Flushing Station and Valve Replacement	23,000		23,000	90.0%	20,700	10.0%	2,300
Other System Assessment Report	15,000	40,000	55,000	90.0%	49,500	10.0%	5,500
Equipment	-	-	-		0		0
Electrical Pumping	160,881	25,000	185,881	90.0%	167,293	10.0%	18,588
Water Treatment Equipment	-	150,000	150,000	90.0%	135,000	10.0%	15,000
Purification Equipment	4,881,648	105,000	4,986,648	90.0%	4,487,983	10.0%	498,665
Office Furniture and Equipment	-	-	-	90.0%	0	10.0%	0
Transportation Equipment	248,846		248,846	90.0%	223,961	10.0%	24,885
Tools and Work Equipment	21,834	9,000	30,834	90.0%	27,750	10.0%	3,083
Software/Computers General	3,293	-	3,293	90.0%	2,963	10.0%	329
Control and Monitoring equipment	-	105,000	105,000	90.0%	94,500	10.0%	10,500
Distribution Mains Equipment	16,000	8,000	24,000	40.0%	9,600	60.0%	14,400
Geotubes for Biosolids Handling	-						
Meter Reading Equipment	-	150,000	150,000	90.0%	135,000	10.0%	15,000
Mains Service Repairs/ PRV Upgrade	155,000	238,000	393,000	40.0%	157,200	60.0%	235,800
Other	-	-	-	40.0%	0	60.0%	0
Mains		-	-		0		0
Transmission	2,975,134	200,000	3,175,134	40.0%	1,270,054	60.0%	1,905,081
Distribution	7,440,757	1,777,787	9,218,544	40.0%	3,687,418	60.0%	5,531,126
Meters	1,288,893	50,800	1,339,693	100.0%	1,339,693	0.0%	0
Hydrants	513,147	-	513,147	0.0%	0	100.0%	513,147
Donated Assets	2,087,143		2,087,143	50.0%	1,043,572	50.0%	1,043,572
Services	927,193	320,000	1,247,193	100.0%	1,247,193	0.0%	0
Other	133,925	-	133,925	90.0%	120,533	10.0%	13,393
TOTAL	27,723,124	7,523,587	35,246,711	61.9%	21,826,983	38.1%	13,419,728

Combined Windsor West Hants 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	1,293		1,293	100.0%	1,293	0.0%	0
Tangible Plant	-						
LAND AND LAND RIGHTS	-		-				
Source of Supply Land	-	0	-	90.0%	0	10.0%	0
Land - General	558,371	0	558,371	90.0%	502,534	10.0%	55,837
STRUCTURES AND IMPROVEMENTS	-	0	-		0		0
Source of Supply Structures	1,561,771	60,000	1,621,771	90.0%	1,459,594	10.0%	162,177
Structures and Improvements	547,044		547,044	90.0%	492,340	10.0%	54,704
Power and Pumping Structures	25,000		25,000	90.0%	22,500	10.0%	2,500
Purification Building	1,074,960	0	1,074,960	90.0%	967,464	10.0%	107,496
Water Treatment Plant	1,875,549	40,000	1,915,549	80.0%	1,532,439	20.0%	383,110
Distribution Reservoirs and Standpipes	4,528,581	50,000	4,578,581	40.0%	1,831,432	60.0%	2,747,149
Water Treatment Plant	59,010		59,010	90.0%	53,109	10.0%	5,901
Other Structures and Improvements	501,037	0	501,037	90.0%	450,933	10.0%	50,104
Lagoon Drying Bed	204,870		204,870	90.0%	184,383	10.0%	20,487
Treatment Plant Gate and Security	-		-	90.0%	0	10.0%	0
Bulk Water Station	238,943		238,943	90.0%	215,049	10.0%	23,894
Flushing Station and Valve Replacement	23,000		23,000	90.0%	20,700	10.0%	2,300
Other System Assessment Report	55,000	0	55,000	90.0%	49,500	10.0%	5,500
Equipment	-	0	-		0		0
Electrical Pumping	185,881	15,000	200,881	90.0%	180,793	10.0%	20,088
Water Treatment Equipment	150,000		150,000	90.0%	135,000	10.0%	15,000
Purification Equipment	4,986,648	3,048,000	8,034,648	90.0%	7,231,183	10.0%	803,465
Purification Equipment		85,000	85,000	90.0%	76,500	10.0%	8,500
Office Furniture and Equipment	-	0	-	90.0%	0	10.0%	0
Transportation Equipment	248,846	170,030	418,876	90.0%	376,988	10.0%	41,888
Tools and Work Equipment	30,834	0	30,834	90.0%	27,750	10.0%	3,083
Software/Computers General	3,293	0	3,293	90.0%	2,963	10.0%	329
Control and Monitoring equipment	105,000		105,000	90.0%	94,500	10.0%	10,500
Distribution Mains Equipment	24,000	8,000	32,000	40.0%	12,800	60.0%	19,200
Meter Shop Equipment	150,000	0	150,000	90.0%	135,000	10.0%	15,000
Mains Service Repairs/ PRV Upgrade	393,000	198,000	591,000	40.0%	236,400	60.0%	354,600
Other	-		-	40.0%	0	60.0%	0
Mains	-	0	-		0		0
Transmission	3,175,134	4,112,000	7,287,134	40.0%	2,914,854	60.0%	4,372,281
Distribution	9,218,544	1,708,410	10,926,954	40.0%	4,370,782	60.0%	6,556,172
Meters	1,339,693	290,800	1,630,493	100.0%	1,630,493	0.0%	0
Hydrants	513,147	0	513,147	0.0%	0	100.0%	513,147
Donated Assets	2,087,143		2,087,143	50.0%	1,043,572	50.0%	1,043,572
Services	1,247,193	20,000	1,267,193	100.0%	1,267,193	0.0%	0
Other	133,925	0	133,925	90.0%	120,533	10.0%	13,393
TOTAL	35,246,711	9,805,240	45,051,951	61.4%	27,640,574	38.6%	17,411,377

Combined Windsor West Hants 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	1,293		1,293	100.0%	1,293	0.0%	0
Tangible Plant							
LAND AND LAND RIGHTS	-		-				
Source of Supply Land	-	0	-	90.0%	0	10.0%	0
Land - General	558,371	0	558,371	90.0%	502,534	10.0%	55,837
STRUCTURES AND IMPROVEMENTS	-	0	-		0		0
Source of Supply Structures-Roads	1,621,771	10,000	1,631,771	90.0%	1,468,594	10.0%	163,177
Structures and Improvements	547,044		547,044	90.0%	492,340	10.0%	54,704
Power and Pumping Structures	25,000		25,000	90.0%	22,500	10.0%	2,500
Purification Building	1,074,960	0	1,074,960	90.0%	967,464	10.0%	107,496
Water Treatment Plant	1,915,549	0	1,915,549	80.0%	1,532,439	20.0%	383,110
Distribution Reservoirs and Standpipes	4,578,581	0	4,578,581	40.0%	1,831,432	60.0%	2,747,149
Water Treatment Plant	59,010		59,010	90.0%	53,109	10.0%	5,901
Other Structures and Improvements	501,037	0	501,037	90.0%	450,933	10.0%	50,104
Lagoon Drying Bed	204,870		204,870	90.0%	184,383	10.0%	20,487
Treatment Plant Gate and Security	-		-	90.0%	0	10.0%	0
Bulk Water Station	238,943		238,943	90.0%	215,049	10.0%	23,894
Flushing Station and Valve Replacement	23,000		23,000	90.0%	20,700	10.0%	2,300
Other System Assessment Report	55,000	0	55,000	90.0%	49,500	10.0%	5,500
Equipment	-	0	-				
Electrical Pumping	200,881	10,000	210,881	90.0%	189,793	10.0%	21,088
Water Treatment Equipment	150,000		150,000	90.0%	135,000	10.0%	15,000
Purification Equipment	8,034,648	85,000	8,119,648	90.0%	7,307,683	10.0%	811,965
Purification Equipment	85,000		85,000	90.0%	76,500	10.0%	8,500
Office Furniture and Equipment	-	0	-	90.0%	0	10.0%	0
Transportation Equipment	418,876	0	418,876	90.0%	376,988	10.0%	41,888
Tools and Work Equipment	30,834	0	30,834	90.0%	27,750	10.0%	3,083
Software/Computers General	3,293	0	3,293	90.0%	2,963	10.0%	329
Control and Monitoring equipment	105,000		105,000	90.0%	94,500	10.0%	10,500
Distribution Mains Equipment	32,000	8,000	40,000	40.0%	16,000	60.0%	24,000
Mains Service Repairs/ PRV Upgrade	591,000	198,000	789,000	40.0%	315,600	60.0%	473,400
Geotubes for Biosolids Handling		30,000	30,000	90.0%	27,000	10.0%	3,000
Meter Shop Equipment	150,000		150,000	90.0%	135,000	10.0%	15,000
Other	-		-	40.0%	0	60.0%	0
Mains	-	0	-		0		0
Transmission	7,287,134	0	7,287,134	40.0%	2,914,854	60.0%	4,372,281
Distribution	10,926,954	2,303,550	13,230,504	40.0%	5,292,202	60.0%	7,938,302
Meters	1,630,493	40,800	1,671,293	100.0%	1,671,293	0.0%	0
Hydrants	513,147	0	513,147	0.0%	0	100.0%	513,147
Donated Assets	2,087,143		2,087,143	50.0%	1,043,572	50.0%	1,043,572
Services	1,267,193	20,000	1,287,193	100.0%	1,287,193	0.0%	0
Other	133,925	0	133,925	90.0%	120,533	10.0%	13,393
TOTAL	45,051,951	2,705,350	47,757,301	60.4%	28,826,694	39.6%	18,930,607

Combined Windsor West Hants Water Utility**Allocation of Fire Protection Charges**

Projected Expenses for 2023/24

	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	19,800	10.0%	1,980
Water Treatment	1,001,742	10.0%	100,174
Transmission and Distribution	1,339,222	38.1%	509,891
Adminstration and General	567,812	10.0%	56,781
Depreciation	830,702	38.1%	316,279
Taxes	72,018	38.1%	27,420
Return on Rate Base	586,580	38.1%	223,333
Total	4,417,876	28.0%	1,235,858

Combined Windsor West Hants Water Utility**Allocation of Fire Protection Charges**

Projected Expenses for Year 2024/25

	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	20,394	10.0%	2,039
Water Treatment	1,036,197	10.0%	103,620
Transmission and Distribution	1,379,844	38.6%	533,273
Adminstration and General	587,311	10.0%	58,731
Depreciation	1,081,321	38.6%	417,902
Taxes	74,178	38.6%	28,668
Return on Rate Base	1,102,440	38.6%	426,063
Total	5,281,684	29.7%	1,570,296

Combined Windsor West Hants Water Utility**Allocation of Fire Protection Charges**

Projected Expenses for Year 2025/26

	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	21,006	10.0%	2,101
Water Treatment	1,067,283	10.0%	106,728
Transmission and Distribution	1,421,239	39.6%	563,368
Adminstration and General	607,766	10.0%	60,777
Depreciation	1,137,758	39.6%	450,998
Taxes	76,404	39.6%	30,286
Return on Rate Base	1,338,578	39.6%	530,602
Total	5,670,034	30.8%	1,744,859

Combined Windsor West Hants Water Utility				
Calculation of rate Base and required Return on rate Base				
Years Ending March 31st				
	2022/23	2023/24	2024/25	2025/26
	(Actual)	(Estimate)	(Estimate)	(Estimate)
RATE BASE				
Utility plant in Service March 31st	27,723,124	35,246,711	45,051,951	47,757,301
Less Accumulated Depreciaiton on actual cost of plant in service (Estimated)	(9,406,778)	(10,237,480)	(11,318,801)	(12,456,559)
Less unamortized amount of capital contribution for plant in service	-	(2,003,533)	(3,114,888)	(3,468,398)
Estimated Rate Base at Year End	18,316,346	23,005,698	30,618,262	31,832,344
REQUIRED RETURN				
Non-operating Expenditures (B-2)	693,922	799,950	1,321,949	1,564,326
Less Non-operating Revenue	(36,027)	(31,773)	(32,727)	(33,708)
Less Other Non-operating Revenue (B-2)	(43,653)	(181,597)	(186,782)	(192,040)
Return on Rate Base	614,242	586,580	1,102,440	1,338,578
Required Rate of Return (Req'd Return/Est Rate Base)	3.35%	2.55%	3.60%	4.21%

Combined Windsor West Hants Water Utility
Calculation of Revenue Required for Each Billing/Cost Category
2023/24

	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge				Commodity Charge			
				Customer		Base		Delivery		Production	
Source of Supply	19,800	1,980	17,820							100%	17,820
Water Treatment	1,001,742	100,174	901,568							100%	901,568
Transmission and Distribution	1,339,222	509,891	829,331			0%	0	100%	829,331		
Adminstration and General	567,812	56,781	511,031	10%	51,103	90%	459,928				
Depreciation	830,702	316,279	514,423			80%	411,538	10%	51,442	10%	51,442
Taxes	72,018	27,420	44,598			100%	44,598				
Return on Rate Base	586,580	223,333	363,247			40%	145,299	30%	108,974	30%	108,974
SUBTOTAL	4,417,876	1,235,858	3,182,017		51,103		1,061,363		989,747		1,079,804
TOTAL	4,417,876	1,235,858	3,182,017		51,103		1,061,363		989,747		1,079,804

Combined Windsor West Hants Water Utility
Calculation of Revenue Required for Each Billing/Cost Category
2024/25

	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge				Commodity Charge			
				Customer		Base		Delivery		Production	
Source of Supply	20,394	2,039	18,355							100%	18,355
Water Treatment	1,036,197	103,620	932,577							100%	932,577
Transmission and Distribution	1,379,844	533,273	846,571			0%	0	100%	846,571		
Adminstration and General	587,311	58,731	528,580	10%	52,858	90%	475,722				
Depreciation	1,081,321	417,902	663,419			70%	464,393	15%	99,513	15%	99,513
Taxes	74,178	28,668	45,510			100%	45,510				
Return on Rate Base	1,102,440	426,063	676,376			40%	270,550	30%	202,913	30%	202,913
SUBTOTAL	5,281,684	1,570,296	3,711,388		52,858		1,256,176		1,148,997		1,253,357
TOTAL	5,281,684	1,570,296	3,711,388		52,858		1,256,176		1,148,997		1,253,357

Combined Windsor West Hants Water Utility
Calculation of Revenue Required for Each Billing/Cost Category
2025/26

	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge				Commodity Charge			
				Customer		Base		Delivery		Production	
Source of Supply	21,006	2,101	18,905							100%	18,905
Water Treatment	1,067,283	106,728	960,554							100%	960,554
Transmission and Distribution	1,421,239	563,368	857,871			0%	0	100%	857,871		
Adminstration and General	607,766	60,777	546,989	10%	54,699	90%	492,290				
Depreciation	1,137,758	450,998	686,760			70%	480,732	15%	103,014	15%	103,014
Taxes	76,404	30,286	46,118			100%	46,118				
Return on Rate Base	1,338,578	530,602	807,977			40%	323,191	30%	242,393	30%	242,393
SUBTOTAL	5,670,034	1,744,859	3,925,175		54,699		1,342,331		1,203,278		1,324,867
TOTAL	5,670,034	1,744,859	3,925,175		54,699		1,342,331		1,203,278		1,324,867

Worksheet C-4

03-Sep-23

Combined Windsor West Hants Water Utility Service Connections and Equivalents 2023/24			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	0	1	0
5/8"	3832	1	3,832
3/4"	55	1.5	83
1"	48	2.5	120
1.5"	19	5	95
2"	35	8	280
3"	6	16	96
4"	4	25	100
6"	0	50	0
8"	0	90	0
TOTAL	3999		4,606

Combined Windsor West Hants Water Utility Service Connections and Equivalents 2024/25			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	0	1	0
5/8"	3847	1	3,847
3/4"	55	1.5	83
1"	48	2.5	120
1.5"	19	5	95
2"	35	8	280
3"	6	16	96
4"	4	25	100
6"	0	50	0
8"	0	90	0
TOTAL	4014		4,621

Combined Windsor West Hants Water Utility Service Connections and Equivalents 2025/26			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	0	1	0
5/8"	3862	1	3,862
3/4"	55	1.5	83
1"	48	2.5	120
1.5"	19	5	95
2"	35	8	280
3"	6	16	96
4"	4	25	100
6"	0	50	0
8"	0	90	0
TOTAL	4029		4,636

Worksheet C-5

03-Sep-23

Combined Windsor West Hants Water Utility
Service Connections and Equivalents
2023/24

Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	230.46	12.78	243.23	60.81
5/8"	1	230.46	12.78	243.23	60.81
3/4"	1.5	345.68	12.78	358.46	89.62
1"	2.5	576.14	12.78	588.92	147.23
1.5"	5	1,152.28	12.78	1,165.06	291.26
2"	8	1,843.64	12.78	1,856.42	464.11
3"	16	3,687.29	12.78	3,700.07	925.02
4"	25	5,761.39	12.78	5,774.17	1,443.54
6"	50	11,522.78	12.78	11,535.56	2,883.89
8"	90	20,741.00	12.78	20,753.78	5,188.44
TOTAL					

Combined Windsor West Hants Water Utility
Service Connections and Equivalents
2024/25

Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	271.87	13.17	285.04	71.26
5/8"	1	271.87	13.17	285.04	71.26
3/4"	1.5	407.81	13.17	420.97	105.24
1"	2.5	679.68	13.17	692.84	173.21
1.5"	5	1,359.35	13.17	1,372.52	343.13
2"	8	2,174.96	13.17	2,188.13	547.03
3"	16	4,349.92	13.17	4,363.09	1,090.77
4"	25	6,796.75	13.17	6,809.92	1,702.48
6"	50	13,593.51	13.17	13,606.67	3,401.67
8"	90	24,468.31	13.17	24,481.48	6,120.37
TOTAL					

Combined Windsor West Hants Water Utility
Service Connections and Equivalents
2025/26

Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	289.58	13.58	303.15	75.79
5/8"	1	289.58	13.58	303.15	75.79
3/4"	1.5	434.36	13.58	447.94	111.99
1"	2.5	723.94	13.58	737.52	184.38
1.5"	5	1,447.88	13.58	1,461.46	365.36
2"	8	2,316.61	13.58	2,330.19	582.55
3"	16	4,633.22	13.58	4,646.80	1,161.70
4"	25	7,239.41	13.58	7,252.99	1,813.25
6"	50	14,478.82	13.58	14,492.39	3,623.10
8"	90	26,061.87	13.58	26,075.45	6,518.86
TOTAL					

Worksheet C-6

03-Sep-23

Combined Windsor West Hants Water Utility Water Consumption by Block		
Meter Size	Actual Current Consumption	2023/24 Consumption
	1st Block Cubic Meters	1st Block Cubic Meters
Unmetered	0	0
5/8"	525,812	518,642
3/4"	26,680	26,680
1"	32,694	32,694
1.5"	30,080	30,080
2"	157,997	157,997
3"	27,066	27,066
4"	30,068	30,068
6"	0	0
8"	0	0
TOTAL	830,397	823,227
	TOTAL BOTH BLOCKS	TOTAL BOTH BLOCKS

Combined Windsor West Hants Water Utility Water Consumption by Block		
Meter Size	2024/25 Current Consumption	2025/26 Consumption
	1st Block Cubic Meters	1st Block Cubic Meters
Unmetered	0	0
5/8"	513,501	508,449
3/4"	26,680	26,680
1"	32,694	32,694
1.5"	30,080	30,080
2"	157,997	157,997
3"	27,066	27,066
4"	30,068	30,068
6"	0	0
8"	0	0
TOTAL	818,086	813,034
	TOTAL BOTH BLOCKS	TOTAL BOTH BLOCKS

Worksheet C-7

03-Sep-23

Combined Windsor West Hants Water Utility Calculation of Consumption Charge 2023/24	
NET PRODUCTION EXPENSE	BLOCK 1
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.31
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.20
TOTAL CONSUMPTION CHARGE PER 1000 Imp.Gallons	2.51

Combined Windsor West Hants Water Utility Calculation of Consumption Charge 2024/25	
NET PRODUCTION EXPENSE	BLOCK 1
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.53
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.40
TOTAL CONSUMPTION CHARGE PER 1000 Imp.Gallons	2.94

Combined Windsor West Hants Water Utility Calculation of Consumption Charge 2025/26	
NET PRODUCTION EXPENSE	BLOCK 1
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.63
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.48
TOTAL CONSUMPTION CHARGE PER 1000 Imp.Gallons	3.11

Worksheet C-8

03-Sep-23

Combined Windsor West Hants Water Utility
Water Consumption by Block
2023/24

BASE CHARGE

<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	0	243.23	0
5/8"	3,832	243.23	932,075
3/4"	55	358.46	19,715
1"	48	588.92	28,268
1.5"	19	1,165.06	22,136
2"	35	1,856.42	64,975
3"	6	3,700.07	22,200
4"	4	5,774.17	23,097
6"	0	11,535.56	0
8"	0	20,753.78	0
West Hants Utility			

TOTAL BASE REVENUE 1,112,466

CONSUMPTION CHARGE

	<u>Quantity</u>	<u>\$/ Cubic Meter</u>	
1st Block	823,227	2.51	2,069,551

TOTAL CONSUMPTION REVENUE 2,069,551

TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION) 3,182,017

Combined Windsor West Hants 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	285.04	0
5/8"	3,847	285.04	1,096,543
3/4"	55	420.97	23,154
1"	48	692.84	33,256
1.5"	19	1,372.52	26,078
2"	35	2,188.13	76,585
3"	6	4,363.09	26,179
4"	4	6,809.92	27,240
6"	0	13,606.67	0
8"	0	24,481.48	0
West Hants Utility			

TOTAL BASE REVENUE 1,309,034

CONSUMPTION CHARGE

	<u>Quantity</u>	<u>\$/ Cubic Meter</u>	
1st Block	818,086	2.94	2,402,354

TOTAL CONSUMPTION REVENUE 2,402,354

TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION) 3,711,388

Combined Windsor West Hants Water Utility
Water Consumption by Block
2025/26

BASE CHARGE

<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	0	303.15	0
5/8"	3,862	303.15	1,170,776
3/4"	55	447.94	24,637
1"	48	737.52	35,401
1.5"	19	1,461.46	27,768
2"	35	2,330.19	81,557
3"	6	4,646.80	27,881
4"	4	7,252.99	29,012
6"	0	14,492.39	0
8"	0	26,075.45	0
West Hants Utility			

TOTAL BASE REVENUE 1,397,030

CONSUMPTION CHARGE

	<u>Quantity</u>	<u>\$/ Cubic Meter</u>	
1st Block	813,034	3.11	2,528,145

TOTAL CONSUMPTION REVENUE 2,528,145

TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION) 3,925,175

WEST HANTS UTILITY CUSTOMERS

Combined Windsor West Hants Water Utility Comparison of Current Water Rates with Proposed New Rates 2023/24										
Meter Size	Average Quarterly Consumption	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change
		1st Block	Current		Current	Proposed		Current	Proposed	
Unmetered										
5/8"	32	62.25	60.81	-2.3%	78.40	80.45	2.6%	140.65	141.26	0.4%
3/4"	65	92.42	89.62	-3.0%	159.25	163.41	2.6%	251.67	253.02	0.5%
1"	167	152.74	147.23	-3.6%	409.15	419.83	2.6%	561.89	567.06	0.9%
1.5"	335	303.56	291.26	-4.1%	820.75	842.17	2.6%	1,124.31	1,133.44	0.8%
2"	567	484.53	464.11	-4.2%	1,389.15	1,425.41	2.6%	1,873.68	1,889.52	0.8%
3"	2,061	967.14	925.02	-4.4%	5,049.45	5,181.25	2.6%	6,016.59	6,106.27	1.5%
4"	459	1,510.07	1,443.54	-4.4%	1,124.55	1,153.90	2.6%	2,634.62	2,597.45	-1.4%
6"	-	3,018.20	2,883.89	0.0%	-	-				0.0%

WINDSOR UTILITY CUSTOMERS

Combined Windsor West Hants Water Utility Comparison of Current Water Rates with Proposed New Rates 2023/24										
Meter Size	Average Quarterly Consumption	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change
		1st Block	Current		Current	Proposed		Current	Proposed	
Unmetered										
5/8"	38	69.75	60.81	-12.8%	55.40	94.74	71.0%	125.15	155.55	24.3%
3/4"	131	102.00	89.62	-12.1%	192.41	329.06	71.0%	294.41	418.67	42.2%
1"	172	166.51	147.23	-11.6%	252.58	431.96	71.0%	419.09	579.19	38.2%
1.5"	423	327.78	291.26	-11.1%	622.12	1,063.93	71.0%	949.90	1,355.19	42.7%
2"	1,245	521.30	464.11	-11.0%	1,829.81	3,129.30	71.0%	2,351.11	3,593.40	52.8%
3"	194	1,037.36	925.02	-10.8%	285.38	488.06	71.0%	1,322.74	1,413.07	6.8%
4"	3,300	1,617.93	1,443.54	-10.8%	4,850.32	8,294.87	71.0%	6,468.25	9,738.41	50.6%
6"	-	3,230.61		0.0%	-	-				0.0%

Combined Windsor West Hants 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		Percent Change
		1st Block	Current		Current	Proposed		Current	Proposed	
Unmetered										
5/8"	33	60.81	71.26	17.2%	94.74	97.99	3.4%	155.55	169.25	8.8%
3/4"	121	89.62	105.24	17.4%	329.06	356.13	8.2%	418.67	461.37	10.2%
1"	170	147.23	173.21	17.6%	431.96	500.04	15.8%	579.19	673.25	16.2%
1.5"	396	291.26	343.13	17.8%	1,063.93	1,162.25	9.2%	1,355.19	1,505.38	11.1%
2"	1,129	464.11	547.03	17.9%	3,129.30	3,314.06	5.9%	3,593.40	3,861.09	7.4%
3"	1,128	925.02	1,090.77	17.9%	488.06	3,311.65	578.5%	1,413.07	4,402.42	211.5%
4"	1,879	1,443.54	1,702.48	17.9%	8,294.87	5,518.48	-33.5%	9,738.41	7,220.96	-25.9%
6"	-	-			-					

Combined Windsor West Hants Water Utility
Comparison of Current Water Rates with Proposed New Rates
2025/26

Meter Size	Average Quarterly Consumption	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed	
Unmetered										
5/8"	33	71.26	75.79	6.4%	97.99	102.35	4.4%	169.25	178.13	5.2%
3/4"	121	105.24	111.99	6.4%	356.13	377.11	5.9%	461.37	489.09	6.0%
1"	170	173.21	184.38	6.4%	500.04	529.49	5.9%	673.25	713.87	6.0%
1.5"	396	343.13	365.36	6.5%	1,162.25	1,230.71	5.9%	1,505.38	1,596.07	6.0%
2"	1,129	547.03	582.55	6.5%	3,314.06	3,509.26	5.9%	3,861.09	4,091.80	6.0%
3"	1,128	1,090.77	1,161.70	6.5%	3,311.65	3,506.71	5.9%	4,402.42	4,668.41	6.0%
4"	1,879	1,702.48	1,813.25	6.5%	5,518.48	5,843.52	5.9%	7,220.96	7,656.77	6.0%
6"										

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Worksheet D-2

03-Sep-23

Combined Windsor West Hants Water Utility
Comparative Statement of Operations

Fiscal Years ending March 31st

	2022/23 (Actual)	Projection Using Proposed Rates		
		2023/24 Test Yr 1	2024/25 Test Yr 2	2025/26 Test Yr 3
OPERATING REVENUES				
Metered Sales	2,865,180	3,182,017	3,711,388	3,925,175
Metered Sales to Other Utilities	477,400	0	0	0
Public Fire Protection - Windsor	319,208			
Public Fire Protection from West Hants	155,095			
Public Fire Protection-West Hants	595,789	1,235,858	1,570,296	1,744,859
Sundry	9,569	9,695	9,828	9,958
Sprinkler Service	8,095	8,142	8,281	8,349
Commercial	1,989	2,033	2,094	2,157
Bulk Water Service	24,000	161,727	166,579	171,576
Total	4,456,325	4,599,473	5,468,466	5,862,074
OPERATING EXPENDITURES				
Source of Supply	492,900	19,800	20,394	21,006
Water Treatment	907,250	1,001,742	1,036,197	1,067,283
Transmission and Distribution	1,208,695	1,339,222	1,379,844	1,421,239
Administration and General	563,547	567,812	587,311	607,766
Depreciation	692,422	830,702	1,081,321	1,137,758
Taxes	68,850	72,018	74,178	76,404
Total	3,933,664	3,831,296	4,179,244	4,331,456
OPERATING PROFIT (LOSS)	522,661	768,177	1,289,222	1,530,618
NON-OPERATING REVENUES				
Interest on Customer Accounts	13,344	7,432	7,655	7,884
Interest	2,010	2,459	2,533	2,609
Special Service	16,473	17,661	18,191	18,737
Other	700	721	743	765
Bank Interest	3,500	3,500	3,605	3,713
Total	36,027	31,773	32,727	33,708
NON-OPERATING EXPENDITURES				
Debt Charges - Principal	585,277	206,177	206,177	206,177
Debt Charges - Interest	48,645	33,661	32,540	34,751
New Debt - Principal	0	150,325	159,344	168,905
New Debt - Interest	0	331,787	322,768	313,207
New Debt - Principal	0	0	159,993	169,593
New Debt - Interest	0	0	353,126	343,527
New Debt - Principal	0	0	0	39,786
New Debt - Interest	0	0	0	132,568
New Debt - Principal	0	0	0	0
New Debt - Interest	0	0	0	87,813
Interest Paid on consumer deposits	10,000	20,000	10,000	10,000
Capital out of Revenue	50,000	58,000	78,000	58,000
Earnings	0	0	0	0
Total	693,922	799,950	1,321,949	1,564,326
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-135,234	0	0	0
SURPLUS AT BEGINNING OF YEAR	1,428,624	1,293,390	993,390	543,390
CAPITAL FROM SURPLUS	0	300,000	450,000	0
ACCUMULATED SURPLUS (DEFICIT)	1,293,390	993,390	543,390	543,390

Appendix 1**Loan Calculator
Long Term Debt
2022/23**

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
2023/24**

Interest Rate	6.0%
Term in years	20
Capital \$	5,529,787

Payment Schedule

Year	Principal	Interest	Total	Balance
1	\$150,324.81	331,787.22	482,112.03	5,379,462.19
2	\$159,344.30	322,767.73	482,112.03	5,220,117.89
3	\$168,904.96	313,207.07	482,112.03	5,051,212.94
4	\$179,039.25	303,072.78	482,112.03	4,872,173.68
5	\$189,781.61	292,330.42	482,112.03	4,682,392.07
6	\$201,168.51	280,943.52	482,112.03	4,481,223.57
7	\$213,238.62	268,873.41	482,112.03	4,267,984.95
8	\$226,032.93	256,079.10	482,112.03	4,041,952.02
9	\$239,594.91	242,517.12	482,112.03	3,802,357.11
10	\$253,970.60	228,141.43	482,112.03	3,548,386.51
11	\$269,208.84	212,903.19	482,112.03	3,279,177.67
12	\$285,361.37	196,750.66	482,112.03	2,993,816.30
13	\$302,483.05	179,628.98	482,112.03	2,691,333.25
14	\$320,632.03	161,479.99	482,112.03	2,370,701.21
15	\$339,869.96	142,242.07	482,112.03	2,030,831.25
16	\$360,262.15	121,849.88	482,112.03	1,670,569.10
17	\$381,877.88	100,234.15	482,112.03	1,288,691.22
18	\$404,790.56	77,321.47	482,112.03	883,900.66
19	\$429,077.99	53,034.04	482,112.03	454,822.67
20	\$454,822.67	27,289.36	482,112.03	(0.00)

Loan Calculator
Long Term Debt
2024/25

Interest Rate	6.0%
Term in years	20
Capital \$	5,885,440

Payment Schedule for Capital Works

	Principal	Interest	Total	Balance
Year				
1	\$159,993.08	\$353,126.40	513,119.48	5,725,446.92
2	\$169,592.66	\$343,526.82	513,119.48	5,555,854.26
3	\$179,768.22	\$333,351.26	513,119.48	5,376,086.03
4	\$190,554.32	\$322,565.16	513,119.48	5,185,531.72
5	\$201,987.58	\$311,131.90	513,119.48	4,983,544.14
6	\$214,106.83	\$299,012.65	513,119.48	4,769,437.31
7	\$226,953.24	\$286,166.24	513,119.48	4,542,484.07
8	\$240,570.43	\$272,549.04	513,119.48	4,301,913.63
9	\$255,004.66	\$258,114.82	513,119.48	4,046,908.97
10	\$270,304.94	\$242,814.54	513,119.48	3,776,604.03
11	\$286,523.24	\$226,596.24	513,119.48	3,490,080.80
12	\$303,714.63	\$209,404.85	513,119.48	3,186,366.17
13	\$321,937.51	\$191,181.97	513,119.48	2,864,428.66
14	\$341,253.76	\$171,865.72	513,119.48	2,523,174.90
15	\$361,728.99	\$151,390.49	513,119.48	2,161,445.91
16	\$383,432.72	\$129,686.75	513,119.48	1,778,013.19
17	\$406,438.69	\$106,680.79	513,119.48	1,371,574.50
18	\$430,825.01	\$82,294.47	513,119.48	940,749.49
19	\$456,674.51	\$56,444.97	513,119.48	484,074.98
20	\$484,074.98	\$29,044.50	513,119.48	(0.00)

Loan Calculator
Long Term Debt
2025/26

Interest Rate	6.0%
Term in years	20
Capital \$	1,463,550

Payment Schedule for Capital Works

	Principal	Interest	Total	Balance
Year				
1	\$39,785.96	\$87,813.00	127,598.96	1,423,764.04
2	\$42,173.12	\$85,425.84	127,598.96	1,381,590.93
3	\$44,703.50	\$82,895.46	127,598.96	1,336,887.42
4	\$47,385.71	\$80,213.25	127,598.96	1,289,501.71
5	\$50,228.86	\$77,370.10	127,598.96	1,239,272.85
6	\$53,242.59	\$74,356.37	127,598.96	1,186,030.27
7	\$56,437.14	\$71,161.82	127,598.96	1,129,593.12
8	\$59,823.37	\$67,775.59	127,598.96	1,069,769.75
9	\$63,412.77	\$64,186.19	127,598.96	1,006,356.98
10	\$67,217.54	\$60,381.42	127,598.96	939,139.44
11	\$71,250.59	\$56,348.37	127,598.96	867,888.85
12	\$75,525.63	\$52,073.33	127,598.96	792,363.22
13	\$80,057.17	\$47,541.79	127,598.96	712,306.06
14	\$84,860.59	\$42,738.36	127,598.96	627,445.46
15	\$89,952.23	\$37,646.73	127,598.96	537,493.23
16	\$95,349.36	\$32,249.59	127,598.96	442,143.87
17	\$101,070.33	\$26,528.63	127,598.96	341,073.54
18	\$107,134.55	\$20,464.41	127,598.96	233,938.99
19	\$113,562.62	\$14,036.34	127,598.96	120,376.38
20	\$120,376.38	\$7,222.58	127,598.96	-

Windsor Sewer Rate Study

Sewer Rate Model

Prepared By
G. A. Isenor Consulting Limited
in Association with
Blaine S. Rooney Consulting Limited

03-Sep-23

INPUTS REQUIRED FOR RATE CALCULATION

The following Inputs are required

Table 1-1

(a)	Assumed Inflation Rate	3%	Per Year
(b)	Current Year	2022/23	
	Test Years	2023/24	
		2024/25	
		2025/26	
		2026/27	
(c)	Estimated Annual Growth Rate	0.00%	
(d)	Estimated Unmetered Production Rate	23	cubic meters per month
(e)	Number of Customers by Class/Meter Size for Current Year		
	Unmetered	0	
	15mm - 5/8"	1243	
	19 mm - 3/4"	47	
	25 mm - 1"	31	
	37 mm - 1.5"	13	
	50 mm - 2"	29	
	75 mm - 3 "	3	
	100 mm - 4"	2	
	150 mm - 6"	0	
(f)	Estimated Decrease in Consumption per customer from previous year		
	Year	Decrease (%)	
	2023	2%	
	2024	2%	
	2025	2%	
	2026	2%	
	2027	2%	
(f)	Effluent Flow by Customer Class/Meter Size for Current Year		
	(cubic meters)		
	Unmetered	0	
	15mm - 5/8"	191,198	
	19 mm - 3/4"	24,608	
	25 mm - 1"	21,306	
	37 mm - 1.5"	22,007	
	50 mm - 2"	144,394	
	75 mm - 3 "	2,330	
	100 mm - 4"	26,396	
	150 mm - 6"	0	
	Credit for water that is not sent to Sewer	-	
(g)	Long Term Interest Rate on Borrowing	6.00%	

Table 2-1

Windsor Sewer Rate Study
Comparative Statement of Operations
 Fiscal Years ending March 31st

	2021/22 (Actual)	2022/23 (Projected)	Projection Using Current Rates			
			2023/24 Test	2024/25 Test	2025/26 Test	2026/27 Test
OPERATING REVENUES						
Sewer Rate	960,331	959,968	1,030,000	1,030,000	1,030,000	1,030,000
Leachate Treatment Revenue		0	38,000	45,000	56,000	60,000
West Hants Treatment Revenue		0	0	0	0	0
Other Revenue (Does this include WH Revenue?)	3,887	60,000	64,764	66,707	68,708	70,769
Total	964,218	1,019,968	1,132,764	1,141,707	1,154,708	1,160,769
OPERATING EXPENDITURES						
Sewage Collection	9,775	41,000	46,000	47,380	48,801	50,265
Sewage Lift Stations	68,023	57,450	56,650	59,630	61,736	63,976
Sewage Treatment - Lagoon Drive	99,812	84,830	89,160	93,780	96,731	99,633
Sewage Treatment - Wentworth Road	61,229	61,814	78,250	81,796	84,678	87,218
Administration and General	450,250	403,486	407,099	416,455	429,423	442,305
Capital Reserve Contribution	0	180,444	216,687	281,706	354,083	381,951
Taxes		0	0	0	0	0
Total	689,089	829,024	893,846	980,746	1,075,452	1,125,349
OPERATING PROFIT (LOSS)	275,129	190,944	238,918	160,961	79,256	35,420
NON-OPERATING REVENUES						
Interest and other income	0	0	0	0	0	0
Contract Services	0	0	0	0	0	0
Sludge Handling	0	0	0	0	0	0
Transfer from Depreciaton Fund	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	0	0	0	0	0	0
NON-OPERATING EXPENDITURES						
Principal on Existing Debt	241,729	253,648	210,950	260,293	368,293	368,293
Interest on Existing Debt	112,584	104,420	97,264	99,562	104,586	104,586
New Debt - Principal and Interest			35,669	35,669	35,669	35,669
New Debt - Principal and Interest				96,990	96,990	96,990
New Debt - Principal and Interest					185,006	185,006
New Debt - Principal and Interest						94,601
Short Term Borrowing						
Capital out of Revenue	0	0	0	8,500	10,000	9,000
Other	0	0	0	0	0	0
Total	354,313	358,068	343,883	501,014	800,544	894,145
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-79,184	-167,124	-104,965	-340,053	-721,288	-858,725

Table 3-1

Windsor Sewer Rate Study Statement of Operating Expenditures and Revenue Requirements					
	2022/23 (Projected)	2023/24 Test	2024/25 Test	2025/26 Test	2026/27 Test
OPERATING EXPENDITURES					
Sewage Lift Stations	57,450	56,650	59,630	61,736	63,976
Sewage Treatment - Existing Lagoon	84,830	89,160	93,780	96,731	99,633
Sewage Treatment - New Plant	61,814	78,250	81,796	84,678	87,218
Sewage Collection	41,000	46,000	47,380	48,801	50,265
Administration and General	403,486	407,099	416,455	429,423	442,305
Capital Reserve Contribution	180,444	216,687	281,706	354,083	381,951
Taxes	0	0	0	0	0
Total	829,024	893,846	980,746	1,075,452	1,125,349
ADD NON-OPERATING EXPENDITURES					
Debt Charges - Principal	253,648	210,950	260,293	368,293	368,293
Debt Charges - Interest	104,420	97,264	99,562	104,586	104,586
New Debt - Principal and Interest	0	35,669	35,669	35,669	35,669
New Debt - Principal and Interest	0	0	96,990	96,990	96,990
New Debt - Principal and Interest	0	0	0	185,006	185,006
New Debt - Principal and Interest	0	0	0	0	94,601
Short Term Borrowing	0	0	0	0	0
Capital out of Revenue	0	0	8,500	10,000	9,000
Other	0	0	0	0	0
Total	358,068	343,883	501,014	800,544	894,145
LESS NON-OPERATING REVENUES					
Interest and other income	0	0	0	0	0
Contract Services	0	0	0	0	0
Sludge Handling	0	0	0	0	0
Transfer from Depreciaton Fund	0	0	0	0	0
Other					
Total	0	0	0	0	0
LESS OTHER OPERATING REVENUE					
Leachate Treatment Revenue	0	38,000	45,000	56,000	60,000
West Hants Treatment Revenue	0	0	0	0	0
Interest and Other Income	0	0	0	0	0
Other Revenue	60,000	64,764	66,707	68,708	70,769
Total	60,000	102,764	111,707	124,708	130,769
REVENUE REQUIRED FROM CUSTOMERS	1,127,092	1,134,965	1,370,053	1,751,288	1,888,725

Table 4-1

03-Sep-23

Windsor Sewer Rate Study Statement of Operating Expenditures					
	2022/23 (Projected)	2023/24 Test	2024/25 Test	2025/26 Test	2026/27 Test
SEWAGE COLLECTION SYSTEM					
Pipe Maintenance	6,500	6,500	6,695	6,896	7,103
Operational Expenses	6,000	5,000	5,150	5,305	5,464
Maintenance - Manhole Structure	3,500	4,500	4,635	4,774	4,917
Outside Contract Work	25,000	30,000	30,900	31,827	32,782
Other	0	0	0	0	0
TOTAL COLLECTION SYSTEM	41,000	46,000	47,380	48,801	50,265
SEWAGE LIFT STATIONS					
Insurance	1,950	2,300	2,645	3,042	3,521
Water Charges	2,500	2,500	2,575	2,652	2,732
Power	31,500	25,100	26,857	27,663	28,493
Maintenance	21,000	26,000	26,780	27,583	28,411
Portable Generator	500	750	773	796	820
Other	0	0	0	0	0
TOTAL PUMPING STATIONS	57,450	56,650	59,630	61,736	63,976
SEWAGE TREATMENT -LAGOON DRIVE					
Water/Sewer Charges - Lagoon Drive	550	550	567	583	601
Power - Lagoon Drive	56,000	45,610	48,803	50,267	51,775
Chemical Supplies - Lagoon Drive	11,000	25,000	25,750	26,523	27,318
Insurance - Lagoon Drive	780	1,000	1,150	1,323	1,363
Operation Expenses - Lagoon Drive	6,500	7,000	7,210	7,426	7,649
Maintenance - Lagoon Drive	10,000	10,000	10,300	10,609	10,927
Other Costs - Lagoon Drive	0	0	0	0	0
TOTAL TREATMENT LAGOON DRIVE	84,830	89,160	93,780	96,731	99,633
SEWAGE TREATMENT - WENTWORTH ROAD					
Water/Sewer Charges - Wentworth Road	8,500	8,500	8,755	9,018	9,288
Power - Wentworth Road	8,500	20,650	22,096	22,759	23,442
Insurance - Wentworth Road	2,314	3,100	3,565	4,100	4,223
Operation Expenses - Wentworth Road	7,500	11,000	11,330	11,670	12,020
Equipment Maintenance - Wentworth Road	35,000	35,000	36,050	37,132	38,245
Other Costs - Wentworth Road	0	0	0	0	0
TOTAL TRETMENT WENTWORTH ROAD	61,814	78,250	81,796	84,678	87,218
ADMINISTRATION AND GENERAL					
Salary	238,300	222,500	229,175	236,050	243,132
Employer Share Benefits	41,100	42,600	43,878	45,194	46,550
Mileage & Expenses	600	600	618	637	656
Training and Development	2,000	3,000	3,090	3,183	3,278
Telephone	500	900	927	955	983
Administration Fee	51,436	61,560	63,407	65,309	67,268
PW Cost Distribution	19,000	19,000	19,570	20,157	20,762
Computer & Asset Management	8,500	6,500	6,695	6,896	7,103
Insurance	3,500	3,439	3,955	4,548	4,684
Equipment Maintenance	7,000	9,000	9,270	9,548	9,835
Equipment	5,000	5,000	5,150	5,305	5,464
Fleet Maintenance	8,500	8,500	8,755	9,018	9,288
Fleet Fuel	8,000	15,000	15,450	15,914	16,391
Other	750	500	515	530	546
Professional Services	9,300	9,000	6,000	6,180	6,365
Capital Out of Revenue					
Industrial Park - Town of Windsor	0	0	0	0	0
TOTAL ADMINISTRATION AND GENERAL	403,486	407,099	416,455	429,423	442,305

03-Sep-23

Table 6-1

Windsor Sewer Rate Study Calculation of Depreciation of Tangible Plant at Total Cost 2022/23				
	Planned Capital Spending Program	Estimated Average Life in Years	Depreciation Rate	Annual Depreciation
	Capital Reserve Rate at the beginning of the Year			921,017
LAND AND LAND RIGHTS				
Land - General	0			0
STRUCTURES AND IMPROVEMENTS				
Power and Pumping Structures	0	50	0.02	0
Wastewater Treatment Plant	0	25	0.04	0
Other Wastewater Structures	0	25	0.04	0
Other Wastewater Structures	0	25	0.04	0
Equipment				0
Electrical Pumping	40,000	20	0.05	2,000
Treatment Equipment	23,000	20	0.05	1,150
Office Furniture and Equipment	0	5	0.20	0
Transportation Equipment	0	5	0.20	0
Tools and Work Equipment	0	5	0.200	0
Lift Station Upgrade	40,000	20	0.05	2,000
Collection Mains & Manholes Equipment	0			0
Other - SCADA	0	10	0.1000	0
Other Equipment	0	10	0.1000	0
Collection System				
Forcemain	0	50	0.02	0
Mains	319,500	75	0.0133	4,260
Manholes	0	30	0.03	0
Meters	0	20	0.05	0
Services	0	50	0.02	0
Other	0	20	0.05	0
Other	0	20	0.05	0
TOTAL	422,500			9,410
Source of Funding				
			Reserve Fund Balance	921,017
External Funding	0		Contribution to Reserve Fund in Current Year	180,444
Capital Reserve	422,500		Reserve Fund Expenditure in Current Year	-422,500
Long Term Debt	0		Reserve Fund Fund Balance	678,961
Capital from Revenue	0			
TOTAL	422,500			

Table 6-2

Windsor Sewer Rate Study Calculation of Depreciation of Tangible Plant at Total Cost 2023/24				
	Planned Capital Spending Program		Capital Cost Contribution by Others	Net Capital Cost
		Capital Reserve Rate at the beginning of the Year		678,961
LAND AND LAND RIGHTS				
Land - General	0			0
STRUCTURES AND IMPROVEMENTS				
Power and Pumping Structures	15,000	20	0.05	750
Wastewater Treatment Plant	50,000	25	0.04	2,000
Other Wastewater Structures	0	25	0.04	0
Other Wastewater Structures	0	25	0.04	0
Equipment				0
Electrical Pumping	40,000	20	0.05	2,000
Treatment Equipment	10,000	20	0.05	500
Office Furniture and Equipment	0	5	0.20	0
Transportation Equipment	0	5	0.20	0
Tools and Work Equipment	12,500	5	0.200	2,500
Lift Station Upgrade	50,000	20	0.05	2,500
Collection Mains & Manholes Equipment	0			0
Other Generator	140,000	10	0.1000	14,000
Other SCADA & Electrical	42,000	10	0.1000	4,200
Collection System				
Forcemain	0	50	0.02	0
Mains	584,460	75	0.0133	7,793
Manholes	0	30	0.03	0
Meters	0	20	0.05	0
Services	0	50	0.02	0
Other	0	20	0.05	0
Other	0	20	0.05	0
TOTAL	943,960			36,243
Source of Funding				
External Funding	0		Reserve Fund Balance	678,961
Capital Reserve	534,838		Contribution to Reserve Fund in Current Year	216,687
Long Term Debt	409,122		Reserve Fund Expenditure in Current Year	-534,838
Capital from Revenue	0		Reserve Fund Fund Balance	360,810
TOTAL	943,960			

Table 6-3

Windsor Sewer Rate Study Calculation of Depreciation of Tangible Plant at Total Cost 2024/25				
	Planned Capital Spending Program		Capital Cost Contribution by Others	Net Capital Cost
	Capital Reserve Rate at the beginning of the Year			360,810
LAND AND LAND RIGHTS				
Land - General	0			0
STRUCTURES AND IMPROVEMENTS				
Power and Pumping Structures	40,000	50	0.02	800
Wastewater Treatment Plant	0	25	0.04	0
Other Sledge Drying Bed	336,440	25	0.04	13,458
Other Wastewater Structures		20	0.05	0
Equipment				0
Electrical Pumping	40,000	20	0.05	2,000
Treatment Equipment	8,500	25	0.04	340
Office Furniture and Equipment	0	5	0.20	0
Transportation Equipment	141,695	5	0.20	28,339
Tools and Work Equipment	15,000	5	0.200	3,000
Lift Station Upgrade	40,000	20	0.05	2,000
Collection Mains & Manholes Equipment	0	10	0.10	0
Other SCADA	30,000	10	0.1000	3,000
Other Equipment	0	10	0.1000	0
Collection System				
Forcemain	0	50	0.02	0
Mains	906,190	75	0.0133	12,083
Manholes	0	30	0.03	0
Meters	0	20	0.05	0
Services	0	50	0.02	0
Other	0	20	0.05	0
Other	0	20	0.05	0
TOTAL	1,557,825			65,019
Source of Funding				
External Funding	0	Reserve Fund Balance		360,810
Capital Reserve	436,857	Contribution to Reserve Fund in Current Year		281,706
Long Term Debt	1,112,468	Reserve Fund Expenditure in Current Year		-436,857
Capital from Revenue	8,500	Reserve Fund Fund Balance		205,659
TOTAL	1,557,825			

Table 6-4

Windsor Sewer Rate Study Calculation of Depreciation of Tangible Plant at Total Cost 2025/26				
	Planned Capital Spending Program		Capital Cost Contribution by Others	Net Capital Cost
		Capital Reserve Rate at the beginning of the Year		205,659
LAND AND LAND RIGHTS				
Land - General	0			0
STRUCTURES AND IMPROVEMENTS				
Power and Pumping Structures	0	50	0.02	0
Wastewater Treatment Plant	0	40	0.03	0
Other Wastewater Structures	600,000	25	0.04	24,000
Other Wastewater Structures	0	25	0.04	0
Equipment	0			0
Electrical Pumping	40,000	20	0.05	2,000
Treatment Equipment	660,000	20	0.05	33,000
Office Furniture and Equipment	0	5	0.20	0
Transportation Equipment	0	5	0.20	0
Tools and Work Equipment	0	5	0.200	0
Lift Station Upgrade	35,000	20	0.05	1,750
Collection Mains & Manholes Equipment	0	20	0.05	0
Other SCADA	0	10	0.1000	0
Other Equipment	0	10	0.1000	0
Collection System				
Forcemain	0	50	0.02	0
Mains	872,000	75	0.0133	11,627
Manholes	0	30	0.03	0
Meters	0	20	0.05	0
Services	0	50	0.02	0
Lagoon Drive STP Sludge Removal	0	20	0.05	0
Other	0	20	0.05	0
TOTAL	2,207,000			72,377
Source of Funding				
			Reserve Fund Balance	205,659
External Funding	0		Contribution to Reserve Fund in Current Year	354,083
Capital Reserve	75,000		Reserve Fund Expenditure in Current Year	-75,000
Long Term Debt	2,122,000		Reserve Fund Fund Balance	484,741
Capital from Revenue	10,000			
TOTAL	2,207,000			

Table 6-5

Windsor Sewer Rate Study Calculation of Depreciation of Tangible Plant at Total Cost 2026/27				
	Planned Capital Spending Program		Capital Cost Contribution by Others	Net Capital Cost
		Capital Reserve Rate at the beginning of the Year		484,741
LAND AND LAND RIGHTS				
Land - General	0			0
STRUCTURES AND IMPROVEMENTS				
Power and Pumping Structures	0	50	0.02	0
Wastewater Treatment Plant	0	25	0.04	0
Other Wastewater Structures	0	25	0.04	0
Other Wastewater Structures	0	25	0.04	0
Equipment				0
Electrical Pumping	40,000	20	0.05	2,000
Treatment Equipment	9,000	20	0.05	450
Office Furniture and Equipment	0	5	0.20	0
Transportation Equipment	0	5	0.20	0
Tools and Work Equipment	15,000	5	0.200	3,000
Lift Station Upgrade	35,000	20	0.05	1,750
Collection Mains & Manholes Equipment	0			0
Other Equipment	0	10	0.1000	0
Other Equipment	0	10	0.1000	0
Collection System				
Forcemain	0	50	0.02	0
Mains	1,550,100	75	0.0133	20,668
Manholes	0	30	0.03	0
Meters	0	20	0.05	0
Services	0	50	0.02	0
Lagoon Drive STP Sludge Removal	0	20	0.05	0
Other	0	20	0.05	0
TOTAL	1,649,100			27,868
Source of Funding				
			Reserve Fund Balance	484,741
External Funding	0		Contribution to Reserve Fund in Current Year	381,951
Capital Reserve	555,030		Reserve Fund Expenditure in Current Year	-555,030
Long Term Debt	1,085,070		Reserve Fund Fund Balance	311,662
Capital from Revenue	9,000			
TOTAL	1,649,100			

Leachate Treatment Charge

03-Sep-23

Effluent into plant from Windsor	381,817 cubic meters	
Effluent into plant - TMP and Wentworth	169,583 cubic meters	
Leachate Flow	38,503 cubic meters	(38,503 tonnes)
Total Effluent flow into STP	589,903 cubic meters	
Percent of Effluent from Leachate	6.5%	

Table 7-1

Windsor Sewer Rate Study Allocation of Leachate Treatment Charge 2023/24				
OPERATING EXPENDITURES	Revenue	Service	Leachate Flow	Leachate Treatment
	Required	Allocation	Allocation	Charge
Sewage Lift Stations	56,650	50.0%	6.5%	1,841
Sewage Treatment - Lagoon Drive	89,160	100.0%	6.5%	5,795
Sewage Treatment - Wentworth Road	78,250	100.0%	6.5%	5,086
Sewage Collection	46,000	0.0%	0.0%	-
Administration and General	407,099	35.0%	6.5%	9,262
Capital Reserve Contribution	216,687	50.0%	6.5%	7,042
Taxes	0	0.0%	0.0%	-
Non Opt Expenditures less Non Opt Revenue	343,883	40.0%	6.5%	8,941
TOTAL	1,237,729			37,968

Table 7-2

Windsor Sewer Rate Study Allocation of Leachate Treatment Charge 2024/25				
OPERATING EXPENDITURES	Revenue	Service	Leachate Flow	Leachate Treatment
	Required	Allocation	Allocation	Charge
Sewage Lift Stations	59,630	50.0%	6.5%	1,938
Sewage Treatment - Lagoon Drive	93,780	100.0%	6.5%	6,096
Sewage Treatment - Wentworth Road	81,796	100.0%	6.5%	5,317
Sewage Collection	47,380	0.0%	0.0%	-
Administration and General	416,455	35.0%	6.5%	9,474
Capital Reserve Contribution	281,706	50.0%	6.5%	9,155
Taxes	0	0.0%	0.0%	-
Non Opt Expenditures less Non Opt Revenue	501,014	40.0%	6.5%	13,026
TOTAL	1,481,760			45,007

Table 7-3

Windsor Sewer Rate Study Allocation of Leachate Treatment Charge 2025/26				
OPERATING EXPENDITURES	Revenue	Service	Leachate Flow	Leachate Treatment
	Required	Allocation	Allocation	Charge
Sewage Lift Stations	61,736	50.0%	6.5%	2,006
Sewage Treatment - Lagoon Drive	96,731	100.0%	6.5%	6,288
Sewage Treatment - Wentworth Road	84,678	100.0%	6.5%	5,504
Sewage Collection	48,801	0.0%	0.0%	-
Administration and General	429,423	35.0%	6.5%	9,769
Capital Reserve Contribution	354,083	50.0%	6.5%	11,508
Taxes	0	0.0%	0.0%	-
Non Opt Expenditures less Non Opt Revenue	800,544	40.0%	6.5%	20,814
TOTAL	1,875,996			55,889

Table 7-4

Windsor Sewer Rate Study Allocation of Leachate Treatment Charge 2026/27				
OPERATING EXPENDITURES	Revenue	Service	Leachate Flow	Leachate Treatment
	Required	Allocation	Allocation	Charge
Sewage Lift Stations	63,976	50.0%	6.5%	2,079
Sewage Treatment - Lagoon Drive	99,633	100.0%	6.5%	6,476
Sewage Treatment - Wentworth Road	87,218	100.0%	6.5%	5,669
Sewage Collection	50,265	0.0%	0.0%	-
Administration and General	442,305	35.0%	6.5%	10,062
Capital Reserve Contribution	381,951	50.0%	6.5%	12,413
Taxes	0	0.0%	0.0%	-
Non Opt Expenditures less Non Opt Revenue	894,145	40.0%	6.5%	23,248
TOTAL	2,019,494			59,948

Table 8-1

03-Sep-23

Windsor Sewer Rate Study Calculation of Revenue Required for Each Billing/Cost Category 2023/24							
	Total Revenue Required	Less Leachate Charge	Net Revenue from Customers	Base		Effluent	
Sewage Lift Stations	56,650	1,841	54,809	0%	0	100%	54,809
Sewage Treatment - Existing Lagoon	89,160	5,795	83,365	0%	0	100%	83,365
Sewage Treatment - New Plant	78,250	5,086	73,164	0%	0	100%	73,164
Sewage Collection	46,000	0	46,000	0%	0	100%	46,000
Administration and General	407,099	9,262	397,837	100%	397,837	0%	0
Capital Reserve Contribution	216,687	7,042	209,644	0%	0	100%	209,644
Taxes	0	0	0	0%	0	100%	0
Non Opt Expenditures less Non Opt Revenue	343,883	8,941	334,942	15%	50,241	85%	284,701
SUBTOTAL	1,237,729	37,968	1,199,761		448,079		751,683
TOTAL	1,237,729	37,968			448,079		751,683

Table 8-2

Windsor Sewer Rate Study Calculation of Revenue Required for Each Billing/Cost Category 2024/25							
	Total Revenue Required	Less Leachate Charge	Net Revenue from Customers	Base		Effluent	
Sewage Lift Stations	59,630	1,938	57,692	0%	0	100%	57,692
Sewage Treatment - Existing Lagoon	93,780	6,096	87,684	0%	0	100%	87,684
Sewage Treatment - New Plant	81,796	5,317	76,479	0%	0	100%	76,479
Sewage Collection	47,380	0	47,380	0%	0	100%	47,380
Administration and General	416,455	9,474	406,980	100%	406,980	0%	0
Capital Reserve Contribution	281,706	9,155	272,550	0%	0	100%	272,550
Taxes	0	0	0	0%	0	100%	0
Non Opt Expenditures less Non Opt Revenue	501,014	13,026	487,988	30%	146,396	70%	341,591
SUBTOTAL	1,481,760	45,007	1,436,753		553,377		883,377
TOTAL	1,481,760	45,007			553,377		883,377

Table 8-3

Windsor Sewer Rate Study Calculation of Revenue Required for Each Billing/Cost Category 2025/26							
	Total Revenue Required	Less Leachate Charge	Net Revenue from Customers	Base		Effluent	
Sewage Lift Stations	61,736	2,006	59,730	0%	0	100%	59,730
Sewage Treatment - Existing Lagoon	96,731	6,288	90,444	0%	0	100%	90,444
Sewage Treatment - New Plant	84,678	5,504	79,174	0%	0	100%	79,174
Sewage Collection	48,801	0	48,801	0%	0	100%	48,801
Administration and General	429,423	9,769	419,653	100%	419,653	0%	0
Capital Reserve Contribution	354,083	11,508	342,575	15%	51,386	85%	291,189
Taxes	0	0	0	0%	0	100%	0
Non Opt Expenditures less Non Opt Revenue	800,544	20,814	779,730	30%	233,919	70%	545,811
SUBTOTAL	1,875,996	55,889	1,820,107		704,959		1,115,148
TOTAL	1,875,996	55,889			704,959		1,115,148

Table 8-4

Windsor Sewer Rate Study Calculation of Revenue Required for Each Billing/Cost Category 2026/27							
	Total Revenue Required	Less Leachate Charge	Net Revenue from Customers	Base		Effluent	
Sewage Lift Stations	63,976	2,079	61,897	0%	0	100%	61,897
Sewage Treatment - Existing Lagoon	99,633	6,476	93,157	0%	0	100%	93,157
Sewage Treatment - New Plant	87,218	5,669	81,549	0%	0	100%	81,549
Sewage Collection	50,265	0	50,265	0%	0	100%	50,265
Administration and General	442,305	10,062	432,243	100%	432,243	0%	0
Capital Reserve Contribution	381,951	12,413	369,537	30%	110,861	70%	258,676
Taxes	0	0	0	0%	0	100%	0
Non Opt Expenditures less Non Opt Revenue	894,145	23,248	870,897	30%	261,269	70%	609,628
SUBTOTAL	2,019,494	59,948	1,959,546		804,373		1,155,173
TOTAL	2,019,494	59,948			804,373		1,155,173

Table 9-1

03-Sep-23

Windsor Sewer Rate Study Service Connections and Equivalents 2023/24			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	0	1	0
15mm - 5/8"	1243	1	1,243
19 mm - 3/4"	47	1.5	71
25 mm - 1"	31	2.5	78
37 mm - 1.5"	13	5	65
50 mm - 2"	29	8	232
75 mm - 3 "	3	16	48
100 mm - 4"	2	25	50
150 mm - 6"	0	50	0
TOTAL	1368		1,786

Table 9-2

Windsor Sewer Rate Study Service Connections and Equivalents 2024/25			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	0	1	0
15mm - 5/8"	1243	1	1,243
19 mm - 3/4"	47	1.5	71
25 mm - 1"	31	2.5	78
37 mm - 1.5"	13	5	65
50 mm - 2"	29	8	232
75 mm - 3 "	3	16	48
100 mm - 4"	2	25	50
150 mm - 6"	0	50	0
TOTAL	1368		1,786

Table 9-3

Windsor Sewer Rate Study Service Connections and Equivalents 2025/26			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	0	1	0
15mm - 5/8"	1243	1	1,243
19 mm - 3/4"	47	1.5	71
25 mm - 1"	31	2.5	78
37 mm - 1.5"	13	5	65
50 mm - 2"	29	8	232
75 mm - 3 "	3	16	48
100 mm - 4"	2	25	50
150 mm - 6"	0	50	0
TOTAL	1368		1,786

Table 9-4

Windsor Sewer Rate Study Service Connections and Equivalents 2026/27			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	0	1	0
15mm - 5/8"	1243	1	1,243
19 mm - 3/4"	47	1.5	71
25 mm - 1"	31	2.5	78
37 mm - 1.5"	13	5	65
50 mm - 2"	29	8	232
75 mm - 3 "	3	16	48
100 mm - 4"	2	25	50
150 mm - 6"	0	50	0
TOTAL	1368		1,786

Table 10-1

03-Sep-23

Windsor Sewer Rate Study Wastewater Base Charges 2023/24					
Meter Size	Capacity Ratio	Base Charge	Total Base Charge		
			Annual	Quarterly	Monthly
Unmetered	1	250.88	250.88	62.72	20.91
15mm - 5/8"	1	250.88	250.88	62.72	20.91
19 mm - 3/4"	1.5	376.33	376.33	94.08	31.36
25 mm - 1"	2.5	627.21	627.21	156.80	52.27
37 mm - 1.5"	5	1,254.42	1,254.42	313.60	104.53
50 mm - 2"	8	2,007.07	2,007.07	501.77	167.26
75 mm - 3 "	16	4,014.14	4,014.14	1,003.54	334.51
100 mm - 4"	25	6,272.10	6,272.10	1,568.02	522.67
150 mm - 6"	50	12,544.20	12,544.20	3,136.05	1,045.35
TOTAL					

Table 10-2

Windsor Sewer Rate Study Wastewater Base Charges 2024/25					
Meter Size	Capacity Ratio	Base Charge	Total Base Charge		
			Annual	Quarterly	Monthly
Unmetered	1	309.84	309.84	77.46	25.82
15mm - 5/8"	1	309.84	309.84	77.46	25.82
19 mm - 3/4"	1.5	464.76	464.76	116.19	38.73
25 mm - 1"	2.5	774.60	774.60	193.65	64.55
37 mm - 1.5"	5	1,549.21	1,549.21	387.30	129.10
50 mm - 2"	8	2,478.73	2,478.73	619.68	206.56
75 mm - 3 "	16	4,957.46	4,957.46	1,239.37	413.12
100 mm - 4"	25	7,746.04	7,746.04	1,936.51	645.50
150 mm - 6"	50	15,492.07	15,492.07	3,873.02	1,291.01
TOTAL					

Table 10-3

Windsor Sewer Rate Study Wastewater Base Charges 2025/26					
Meter Size	Capacity Ratio	Base Charge	Total Base Charge		
			Annual	Quarterly	Monthly
Unmetered	1	394.71	394.71	98.68	32.89
15mm - 5/8"	1	394.71	394.71	98.68	32.89
19 mm - 3/4"	1.5	592.07	592.07	148.02	49.34
25 mm - 1"	2.5	986.78	986.78	246.70	82.23
37 mm - 1.5"	5	1,973.57	1,973.57	493.39	164.46
50 mm - 2"	8	3,157.71	3,157.71	789.43	263.14
75 mm - 3 "	16	6,315.42	6,315.42	1,578.85	526.28
100 mm - 4"	25	9,867.84	9,867.84	2,466.96	822.32
150 mm - 6"	50	19,735.68	19,735.68	4,933.92	1,644.64
TOTAL					

Table 10-4

Windsor Sewer Rate Study Wastewater Base Charges 2026/27					
Meter Size	Capacity Ratio	Base Charge	Total Base Charge		
			Annual	Quarterly	Monthly
Unmetered	1	450.38	450.38	112.59	37.53
15mm - 5/8"	1	450.38	450.38	112.59	37.53
19 mm - 3/4"	1.5	675.57	675.57	168.89	56.30
25 mm - 1"	2.5	1,125.94	1,125.94	281.49	93.83
37 mm - 1.5"	5	2,251.89	2,251.89	562.97	187.66
50 mm - 2"	8	3,603.02	3,603.02	900.75	300.25
75 mm - 3 "	16	7,206.03	7,206.03	1,801.51	600.50
100 mm - 4"	25	11,259.43	11,259.43	2,814.86	938.29
150 mm - 6"	50	22,518.85	22,518.85	5,629.71	1,876.57
TOTAL					

DRAFT

Table 11-1

03-Sep-23

Windsor Sewer Rate Study Estimated Effluent Flow by Block		
Meter Size	Actual Current Consumption	2023/24 Estimated Consumption
	1st Block (Cubic meters)	1st Block (Cubic Meters)
Unmetered	0	0
15mm - 5/8"	191,198	187,374
19 mm - 3/4"	24,608	24,608
25 mm - 1"	21,306	21,306
37 mm - 1.5"	22,007	22,007
50 mm - 2"	144,394	144,394
75 mm - 3 "	2,330	2,330
100 mm - 4"	26,396	26,396
150 mm - 6"	0	0
Less non-treated flows	0	0
TOTAL	432,239	428,415

Table 11-2

Windsor Sewer Rate Study Estimated Effluent Flow by Block		
Meter Size	2024/25 Estimated Consumption	2025/26 Estimated Consumption
	1st Block (Cubic meters)	1st Block (Cubic Meters)
Unmetered	0	0
15mm - 5/8"	183,627	179,954
19 mm - 3/4"	24,608	24,608
25 mm - 1"	21,306	21,306
37 mm - 1.5"	22,007	22,007
50 mm - 2"	144,394	144,394
75 mm - 3 "	2,330	2,330
100 mm - 4"	26,396	26,396
150 mm - 6"	0	0
Less non-treated flows	0	0
TOTAL	424,668	420,995

Table 11-3

Windsor Sewer Rate Study Estimated Effluent Flow by Block		
Meter Size	2026/27 Current Consumption	
	1st Block (Cubic meters)	
Unmetered		
15mm - 5/8"		
19 mm - 3/4"		
25 mm - 1"		
37 mm - 1.5"		
50 mm - 2"		
75 mm - 3 "		
100 mm - 4"		
150 mm - 6"	0	
Less non-treated flows	0	
TOTAL	0	

Effluent Charge

Table 12-1

03-Sep-23

Windsor Sewer Rate Study Calculation of Wastewater Effluent Charge 2023/24	
BLOCK 1	
<u>Total Charge Base and Commodity Worksheet (Table 9-1)</u>	1.755
Quantity from Effluent Flow Worksheet (Table 12-1)	
TOTAL EFFLUENT CHARGE PER Cubic Meter	1.755

Table 12-2

Windsor Sewer Rate Study Calculation of Wastewater Effluent Charge 2024/25	
BLOCK 1	
<u>Total Charge Base and Commodity Worksheet (Table 9-2)</u>	2.080
Quantity from Effluent Flow Worksheet (Table 12-2)	
TOTAL EFFLUENT CHARGE PER Cubic Meter	2.080

Table 12-3

Windsor Sewer Rate Study Calculation of Wastewater Effluent Charge 2025/26	
BLOCK 1	
<u>Total Charge Base and Commodity Worksheet (Table 9-3)</u>	2.649
Quantity from Effluent Flow Worksheet (Table 12-3)	
TOTAL EFFLUENT CHARGE PER Cubic Meter	2.649

Table 12-4

Windsor Sewer Rate Study Calculation of Wastewater Effluent Charge 2026/27	
BLOCK 1	
<u>Total Charge Base and Commodity Worksheet (Table 9-4)</u> Quantity from Effluent Flow Worksheet (Table 12-4)	#DIV/0!
TOTAL EFFLUENT CHARGE PER Cubic Meter	#DIV/0!

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Table 13-1

03-Sep-23

Windsor Sewer Rate Study Wastewater Effluent Charge 2023/24				
BASE CHARGE				
<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>	
Unmetered	0	250.88		0
15mm - 5/8"	1,243	250.88		311,849
19 mm - 3/4"	47	376.33		17,687
25 mm - 1"	31	627.21		19,444
37 mm - 1.5"	13	1,254.42		16,307
50 mm - 2"	29	2,007.07		58,205
75 mm - 3 "	3	4,014.14		12,042
100 mm - 4"	2	6,272.10		12,544
150 mm - 6"	0	12,544.20		0
TOTAL BASE REVENUE				448,079
EFFLUENT CHARGE				
	Quantity	\$/ Cubic Meter		
1st Block	428,415	1.755		751,683
LEACHATE CHARGE				37,968
TOTAL OPERATING REVENUES FOR YEAR (BASE + EFFLUENT)				1,237,729

Table 13-2

Windsor Sewer Rate Study Wastewater Effluent Charge 2024/25				
BASE CHARGE				
<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>	
Unmetered	0	309.84		0
15mm - 5/8"	1,243	309.84		385,133
19 mm - 3/4"	47	464.76		21,844
25 mm - 1"	31	774.60		24,013
37 mm - 1.5"	13	1,549.21		20,140
50 mm - 2"	29	2,478.73		71,883
75 mm - 3 "	3	4,957.46		14,872
100 mm - 4"	2	7,746.04		15,492
150 mm - 6"	0	15,492.07		0
TOTAL BASE REVENUE				553,377
EFFLUENT CHARGE				
	Quantity	\$/ Cubic Meter		
1st Block	424,668	2.080		883,377
TOTAL EFFLUENT REVENUE				883,377
LEACHATE CHARGE				45,007
TOTAL OPERATING REVENUES FOR YEAR (BASE + EFFLUENT)				1,481,760

Table 13-3

Windsor Sewer Rate Study				
Wastewater Effluent Charge				
2025/26				
BASE CHARGE				
<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>	
Unmetered	0	394.71	0	
15mm - 5/8"	1,243	394.71	490,629	
19 mm - 3/4"	47	592.07	27,827	
25 mm - 1"	31	986.78	30,590	
37 mm - 1.5"	13	1,973.57	25,656	
50 mm - 2"	29	3,157.71	91,574	
75 mm - 3 "	3	6,315.42	18,946	
100 mm - 4"	2	9,867.84	19,736	
150 mm - 6"	0	19,735.68	0	
TOTAL BASE REVENUE			704,959	
EFFLUENT CHARGE				
	Quantity	\$/ Cubic Meter		
1st Block	420,995	2.649	1,115,148	
LEACHATE CHARGE			55,889	
TOTAL OPERATING REVENUES FOR YEAR (BASE + EFFLUENT)			1,875,996	

Table 13-4

Windsor Sewer Rate Study				
Wastewater Effluent Charge				
2026/27				
BASE CHARGE				
<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>	
Unmetered	0	450.38	0	
15mm - 5/8"	1,243	450.38	559,819	
19 mm - 3/4"	47	675.57	31,752	
25 mm - 1"	31	1,125.94	34,904	
37 mm - 1.5"	13	2,251.89	29,275	
50 mm - 2"	29	3,603.02	104,487	
75 mm - 3 "	3	7,206.03	21,618	
100 mm - 4"	2	11,259.43	22,519	
150 mm - 6"	0	22,518.85	0	
TOTAL BASE REVENUE			804,373	
EFFLUENT CHARGE				
	Quantity	\$/ Cubic Meter		
1st Block	0	#DIV/0!	#DIV/0!	
LEACHATE CHARGE			59,948	
TOTAL OPERATING REVENUES FOR YEAR (BASE + EFFLUENT)			#DIV/0!	

Proposed Wastewater Rates

Table 14-1

03-Sep-23

Windsor Sewer Rate Study			
Wastewater Rates 2023/24			
	<u>Annual</u>	<u>Quarterly</u>	
(b) <u>Base Charges</u>			
Size of Meter	<u>Annual</u>	<u>Quarterly</u>	<u>Monthly</u>
15mm - 5/8"	250.88	62.72	20.91
19 mm - 3/4"	376.33	94.08	31.36
25 mm - 1"	627.21	156.80	52.27
37 mm - 1.5"	1,254.42	313.60	104.53
50 mm - 2"	2,007.07	501.77	167.26
75 mm - 3 "	4,014.14	1,003.54	334.51
100 mm - 4"	6,272.10	1,568.02	522.67
150 mm - 6"	12,544.20	3,136.05	1,045.35
(c) Consumption Rate (per Cubic Meter) \$ 1.75 per Cubic Meter			

Table 14-2

Windsor Sewer Rate Study			
Wastewater Rates 2024/25			
	<u>Annual</u>	<u>Quarterly</u>	
(b) <u>Base Charges</u>			
Size of Meter	<u>Annual</u>	<u>Quarterly</u>	<u>Monthly</u>
15mm - 5/8"	309.84	77.46	25.82
19 mm - 3/4"	464.76	116.19	38.73
25 mm - 1"	774.60	193.65	64.55
37 mm - 1.5"	1,549.21	387.30	129.10
50 mm - 2"	2,478.73	619.68	206.56
75 mm - 3 "	4,957.46	1,239.37	413.12
100 mm - 4"	7,746.04	1,936.51	645.50
150 mm - 6"	15,492.07	3,873.02	1,291.01
(c) Consumption Rate (per Cubic Meter) \$ 2.08 per Cubic Meter			

Proposed Wastewater Rates

Table 14-3

Windsor Sewer Rate Study			
Wastewater Rates 2025/26			
	<u>Annual</u>	<u>Quarterly</u>	
(b) Base Charges			
Size of Meter	<u>Annual</u>	<u>Quarterly</u>	<u>Monthly</u>
Standard	394.71	98.68	32.89
19 mm	592.07	148.02	49.34
25 mm	986.78	246.70	82.23
37 mm	1,973.57	493.39	164.46
50 mm	3,157.71	789.43	263.14
75 mm	6,315.42	1,578.85	526.28
100 mm	9,867.84	2,466.96	822.32
150 mm	19,735.68	4,933.92	1,644.64
(c) Consumption Rate (per Cubic Meter)			
	\$	2.65	per Cubic Meter

Table 14-4

Windsor Sewer Rate Study			
Wastewater Rates 2026/27			
	<u>Annual</u>	<u>Quarterly</u>	
(b) Base Charges			
Size of Meter	<u>Annual</u>	<u>Quarterly</u>	<u>Monthly</u>
15mm - 5/8"	450.38	112.59	37.53
19 mm - 3/4"	675.57	168.89	56.30
25 mm - 1"	1,125.94	281.49	93.83
37 mm - 1.5"	2,251.89	562.97	187.66
50 mm - 2"	3,603.02	900.75	300.25
75 mm - 3 "	7,206.03	1,801.51	600.50
100 mm - 4"	11,259.43	2,814.86	938.29
150 mm - 6"	22,518.85	5,629.71	1,876.57
(c) Consumption Rate (per Cubic Meter)			
	#DIV/0!		per Cubic Meter

Table 15-1

03-Sep-23

Windsor Sewer Rate Study Comparison of Average Quarterly Rates 2023/24										
	Average Flow	Base Rate		Change	Effluent Rate		Change	Charge per Quarter		Change
	c.m./quarter	Existing	Proposed	%	Existing	Proposed	%	Existing	Proposed	%
15mm - 5/8"	38	55.33	62.72	13.4%	76.53	65.95	-13.8%	131.86	128.67	-2.4%
19 mm - 3/4"	124	82.99	94.08	13.4%	251.87	217.05	-13.8%	334.86	311.13	-7.1%
25 mm - 1"	167	138.32	156.80	13.4%	340.32	293.28	-13.8%	478.64	450.08	-6.0%
37 mm - 1.5"	418	276.63	313.60	13.4%	851.97	734.21	-13.8%	1,128.60	1,047.81	-7.2%
50 mm - 2"	1,082	442.61	501.77	13.4%	2,203.54	1,898.94	-13.8%	2,646.15	2,400.71	-9.3%
75 mm - 3 "	277	885.22	1,003.54	13.4%	562.95	485.14	-13.8%	1,448.17	1,488.67	2.8%
100 mm - 4"	2,975	1,383.16	1,568.02	13.4%	6,056.85	5,219.62	-13.8%	7,440.01	6,787.64	-8.8%
150 mm - 6"	-	2,766.31	3,136.05	13.4%	-	-		-	3,136.05	0.0%

Table 15-2

Windsor Sewer Rate Study Comparison of Average Rates 2024/25										
	Average Flow	Base Rate		Change	Effluent Rate		Change	Charge per Quarter		Change
	c.m./quarter	Existing	Proposed	%	Existing	Proposed	%	Existing	Proposed	%
15mm - 5/8"	37	62.72	77.46	23.5%	65.95	76.82	16.5%	128.67	154.29	19.9%
19 mm - 3/4"	131	94.08	116.19	23.5%	217.05	272.28	25.4%	311.13	388.47	24.9%
25 mm - 1"	172	156.80	193.65	23.5%	293.28	357.42	21.9%	450.08	551.07	22.4%
37 mm - 1.5"	423	313.60	387.30	23.5%	734.21	880.35	19.9%	1,047.81	1,267.65	21.0%
50 mm - 2"	1,245	501.77	619.68	23.5%	1,898.94	2,589.33	36.4%	2,400.71	3,209.02	33.7%
75 mm - 3 "	194	1,003.54	1,239.37	23.5%	485.14	403.90	-16.7%	1,488.67	1,643.26	10.4%
100 mm - 4"	3,300	1,568.02	1,936.51	23.5%	5,219.62	6,863.49	31.5%	6,787.64	8,800.00	29.6%
150 mm - 6"	-	3,136.05	3,873.02	23.5%	-	-	0.0%	3,136.05	3,873.02	0.0%

Table 15-3

Windsor Sewer Rate Study Comparison of Average Rates 2025/26										
	Average Flow	Base Rate		Change	Effluent Rate		Change	Charge per Quarter		Change
	c.m./quarter	Existing	Proposed	%	Existing	Proposed	%	Existing	Proposed	%
15mm - 5/8"	36	77.46	98.68	27.4%	76.82	95.87	24.8%	154.29	194.55	26.1%
19 mm - 3/4"	131	116.19	148.02	27.4%	272.28	346.72	27.3%	388.47	494.73	27.4%
25 mm - 1"	172	193.65	246.70	27.4%	357.42	455.13	27.3%	551.07	701.83	27.4%
37 mm - 1.5"	423	387.30	493.39	27.4%	880.35	1,121.02	27.3%	1,267.65	1,614.41	27.4%
50 mm - 2"	1,245	619.68	789.43	27.4%	2,589.33	3,297.21	27.3%	3,209.02	4,086.64	27.3%
75 mm - 3 "	194	1,239.37	1,578.85	27.4%	403.90	514.32	27.3%	1,643.26	2,093.17	27.4%
100 mm - 4"	3,300	1,936.51	2,466.96	27.4%	6,863.49	8,739.85	27.3%	8,800.00	11,206.81	27.4%
150 mm - 6"	-	3,873.02	4,933.92	27.4%	-	-	0.0%	3,873.02	4,933.92	0.0%

Appendix 1

Loan Calculator

Long Term Debt

2022/23

Interest Rate

Term in years

Capital

6.0%

20

\$0

Payment Schedule

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

Loan Calculator		Interest Rate	6.0%	
Long Term Debt		Term in years	20	
2023/24		Capital	\$409,122	
Payment Schedule				
	Principal	Interest	Total	Balance
Year				
1	\$11,121.80	24,547.32	35,669.12	398,000.20
2	\$11,789.11	23,880.01	35,669.12	386,211.09
3	\$12,496.45	23,172.67	35,669.12	373,714.64
4	\$13,246.24	22,422.88	35,669.12	360,468.39
5	\$14,041.02	21,628.10	35,669.12	346,427.38
6	\$14,883.48	20,785.64	35,669.12	331,543.90
7	\$15,776.49	19,892.63	35,669.12	315,767.41
8	\$16,723.08	18,946.04	35,669.12	299,044.34
9	\$17,726.46	17,942.66	35,669.12	281,317.88
10	\$18,790.05	16,879.07	35,669.12	262,527.83
11	\$19,917.45	15,751.67	35,669.12	242,610.38
12	\$21,112.50	14,556.62	35,669.12	221,497.88
13	\$22,379.25	13,289.87	35,669.12	199,118.64
14	\$23,722.00	11,947.12	35,669.12	175,396.63
15	\$25,145.32	10,523.80	35,669.12	150,251.31
16	\$26,654.04	9,015.08	35,669.12	123,597.27
17	\$28,253.28	7,415.84	35,669.12	95,343.98
18	\$29,948.48	5,720.64	35,669.12	65,395.50
19	\$31,745.39	3,923.73	35,669.12	33,650.11
20	\$33,650.11	2,019.01	35,669.12	0.00

Loan Calculator		Interest Rate	6.0%	
Short Term Debt		Yearly	20	
2024/25		Capital	\$1,112,468	
Payment Schedule				
	Principal	Interest	Total	Balance
Year				
1	\$30,241.95	66,748.08	96,990.03	1,082,226.05
2	\$32,056.47	64,933.56	96,990.03	1,050,169.58
3	\$33,979.85	63,010.18	96,990.03	1,016,189.73
4	\$36,018.65	60,971.38	96,990.03	980,171.08
5	\$38,179.76	58,810.26	96,990.03	941,991.32
6	\$40,470.55	56,519.48	96,990.03	901,520.77
7	\$42,898.78	54,091.25	96,990.03	858,621.98
8	\$45,472.71	51,517.32	96,990.03	813,149.27
9	\$48,201.07	48,788.96	96,990.03	764,948.20
10	\$51,093.14	45,896.89	96,990.03	713,855.06
11	\$54,158.73	42,831.30	96,990.03	659,696.34
12	\$57,408.25	39,581.78	96,990.03	602,288.09
13	\$60,852.74	36,137.29	96,990.03	541,435.34
14	\$64,503.91	32,486.12	96,990.03	476,931.43
15	\$68,374.14	28,615.89	96,990.03	408,557.29
16	\$72,476.59	24,513.44	96,990.03	336,080.70
17	\$76,825.19	20,164.84	96,990.03	259,255.51
18	\$81,434.70	15,555.33	96,990.03	177,820.81
19	\$86,320.78	10,669.25	96,990.03	91,500.03
20	\$91,500.03	5,490.00	96,990.03	0.00

Loan Calculator		Interest Rate	6.0%	
Short Term Debt		Term in years	20	
2025/26		Capital	\$2,122,000	
Payment Schedule				
	Principal	Interest	Total	Balance
Year				
1	\$57,685.63	127,320.00	185,005.63	2,064,314.37
2	\$61,146.77	123,858.86	185,005.63	2,003,167.60
3	\$64,815.57	120,190.06	185,005.63	1,938,352.03
4	\$68,704.51	116,301.12	185,005.63	1,869,647.52
5	\$72,826.78	112,178.85	185,005.63	1,796,820.74
6	\$77,196.39	107,809.24	185,005.63	1,719,624.36
7	\$81,828.17	103,177.46	185,005.63	1,637,796.19
8	\$86,737.86	98,267.77	185,005.63	1,551,058.33
9	\$91,942.13	93,063.50	185,005.63	1,459,116.20
10	\$97,458.66	87,546.97	185,005.63	1,361,657.54
11	\$103,306.18	81,699.45	185,005.63	1,258,351.36
12	\$109,504.55	75,501.08	185,005.63	1,148,846.82
13	\$116,074.82	68,930.81	185,005.63	1,032,771.99
14	\$123,039.31	61,966.32	185,005.63	909,732.68
15	\$130,421.67	54,583.96	185,005.63	779,311.02
16	\$138,246.97	46,758.66	185,005.63	641,064.05
17	\$146,541.79	38,463.84	185,005.63	494,522.26
18	\$155,334.29	29,671.34	185,005.63	339,187.97
19	\$164,654.35	20,351.28	185,005.63	174,533.61
20	\$174,533.61	10,472.02	185,005.63	0.00

West Hants Sewer Rates

Sewer Rate Model

Prepared By

G. A. Isenor Consulting Limited

in Association with

Blaine S. Rooney Consulting Limited

Date

03-Sep-23

INPUTS REQUIRED FOR RATE CALCULATION

The following Inputs are required - See Manual for details

Table S1-1

(a)	Assumed Inflation Rate	3%	Per Year																														
(b)	Current Year	2022/23																															
(c)	Test Years	2023/24 2024/25 2025/26 2026/27																															
(d)	Number of Customers by Meter Size for Current Year	<table><tr><th></th><th></th><th>Projected Average Growth per year</th></tr><tr><td>Unmetered</td><td>121</td><td>0</td></tr><tr><td>15mm - 5/8"</td><td>2589</td><td>15</td></tr><tr><td>19 mm - 3/4"</td><td>8</td><td>0</td></tr><tr><td>25 mm - 1"</td><td>17</td><td>0</td></tr><tr><td>37 mm - 1.5"</td><td>6</td><td>0</td></tr><tr><td>50 mm - 2"</td><td>6</td><td>0</td></tr><tr><td>75 mm - 3 "</td><td>3</td><td>0</td></tr><tr><td>100 mm - 4"</td><td>2</td><td>0</td></tr><tr><td>150 mm - 6"</td><td>0</td><td>0</td></tr></table>				Projected Average Growth per year	Unmetered	121	0	15mm - 5/8"	2589	15	19 mm - 3/4"	8	0	25 mm - 1"	17	0	37 mm - 1.5"	6	0	50 mm - 2"	6	0	75 mm - 3 "	3	0	100 mm - 4"	2	0	150 mm - 6"	0	0
		Projected Average Growth per year																															
Unmetered	121	0																															
15mm - 5/8"	2589	15																															
19 mm - 3/4"	8	0																															
25 mm - 1"	17	0																															
37 mm - 1.5"	6	0																															
50 mm - 2"	6	0																															
75 mm - 3 "	3	0																															
100 mm - 4"	2	0																															
150 mm - 6"	0	0																															
(e)	Effluent Flow by Customer Meter Size for Current Year	<table><tr><th></th><th>(Cubic meters)</th><th>Estimated Change (Increase or Decrease) in Flow per Year (as a percentage) for each Meter Size</th></tr><tr><td>Unmetered</td><td>15,639</td><td>0.0%</td></tr><tr><td>15mm - 5/8"</td><td>334,614</td><td>-1.0%</td></tr><tr><td>19 mm - 3/4"</td><td>2,073</td><td>-1.0%</td></tr><tr><td>25 mm - 1"</td><td>11,387</td><td>-1.0%</td></tr><tr><td>37 mm - 1.5"</td><td>8,073</td><td>0.0%</td></tr><tr><td>50 mm - 2"</td><td>13,604</td><td>0.0%</td></tr><tr><td>75 mm - 3 "</td><td>24,736</td><td>0.0%</td></tr><tr><td>100 mm - 4"</td><td>3,671</td><td>0.0%</td></tr><tr><td>150 mm - 6"</td><td>0</td><td>0.0%</td></tr></table>			(Cubic meters)	Estimated Change (Increase or Decrease) in Flow per Year (as a percentage) for each Meter Size	Unmetered	15,639	0.0%	15mm - 5/8"	334,614	-1.0%	19 mm - 3/4"	2,073	-1.0%	25 mm - 1"	11,387	-1.0%	37 mm - 1.5"	8,073	0.0%	50 mm - 2"	13,604	0.0%	75 mm - 3 "	24,736	0.0%	100 mm - 4"	3,671	0.0%	150 mm - 6"	0	0.0%
	(Cubic meters)	Estimated Change (Increase or Decrease) in Flow per Year (as a percentage) for each Meter Size																															
Unmetered	15,639	0.0%																															
15mm - 5/8"	334,614	-1.0%																															
19 mm - 3/4"	2,073	-1.0%																															
25 mm - 1"	11,387	-1.0%																															
37 mm - 1.5"	8,073	0.0%																															
50 mm - 2"	13,604	0.0%																															
75 mm - 3 "	24,736	0.0%																															
100 mm - 4"	3,671	0.0%																															
150 mm - 6"	0	0.0%																															
(f)	Long Term Interest Rate on Borrowing	<table><tr><th></th><th>Projected Interest</th><th>Estimated Term in Years</th></tr><tr><td>Year</td><td>Rate</td><td></td></tr><tr><td>2022/23</td><td>6.00%</td><td>20</td></tr><tr><td>2023/24</td><td>6.00%</td><td>20</td></tr><tr><td>2024/25</td><td>6.00%</td><td>20</td></tr><tr><td>2025/26</td><td>6.00%</td><td>20</td></tr><tr><td>2026/27</td><td>6.00%</td><td>20</td></tr></table>			Projected Interest	Estimated Term in Years	Year	Rate		2022/23	6.00%	20	2023/24	6.00%	20	2024/25	6.00%	20	2025/26	6.00%	20	2026/27	6.00%	20									
	Projected Interest	Estimated Term in Years																															
Year	Rate																																
2022/23	6.00%	20																															
2023/24	6.00%	20																															
2024/25	6.00%	20																															
2025/26	6.00%	20																															
2026/27	6.00%	20																															

Table S2-1

West Hants Sewer Rates Comparative Statement of Operations Fiscal Years ending March 31st						
	2021/22 (Actual)	Current Year 2022/23 (Projected)	Projection Using Current Rates			
			2023/24 Test	2024/25 Test	2025/26 Test	2026/27 Test
OPERATING REVENUES						
Sewer Rate	1,183,918	1,186,564	1,193,994	1,201,424	1,208,854	1,216,284
Other revenue	3,049	0	3,286	3,385	3,486	3,591
Total	1,186,967	1,186,564	1,197,280	1,204,808	1,212,340	1,219,874
OPERATING EXPENDITURES						
Sewage Collection Systems	10,969	23,500	23,500	24,205	24,931	25,679
Lift Stations	85,175	77,321	98,937	105,058	109,581	114,445
Sewage Treatment and Disposal	109,503	106,000	121,150	127,231	131,048	134,979
General Administration	539,451	603,003	654,604	669,942	690,040	712,582
Capital Reserve Contribution	253,224	340,305	361,945	412,868	484,120	539,691
Deferral of Capital Reserve Contribution	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	998,322	1,150,129	1,260,136	1,339,305	1,439,720	1,527,377
OPERATING PROFIT (LOSS)	188,645	36,435	-62,856	-134,496	-227,380	-307,502
NON-OPERATING REVENUES						
Interest	0	0	0	0	0	0
Sewer Connection Permits	0	0	0	0	0	0
Bad Debts Collected	0	0	0	0	0	0
Transfer from Accumulated Surplus	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	0	0	0	0	0	0
NON-OPERATING EXPENDITURES						
Principal on Existing Debt	91,667	91,667	108,867	108,867	156,137	156,137
Interest on Existing Debt	19,022	26,290	13,278	13,278	15,479	15,479
New Debt - Principal (Current Year)		0	0	0	0	0
New Debt - Interest (Current Year)		0	0	0	0	0
New Debt - Principal (Test Year 1)			0	0	0	0
New Debt - Interest (Test Year 1)			0	0	0	0
New Debt - Principal (Test Year 2)				7,085	7,085	7,085
New Debt - Interest (Test Year 2)				8502	8077	7,652
New Debt - Principal (Test Year 3)					46,500	46,500
New Debt - Interest (Test Year 3)					55,800	53,010
New Debt - Principal Test Year 4)						15,000
New Debt - Interest (Test Year 4)						18,000
Capital out of Revenue -Sewer Equipment	0	0	0	0	0	0
Capital out of Revenue - Sewer Renewal	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	110,689	117,957	122,145	137,731	289,077	318,862
TOTAL EXPENSES	1,109,011	1,268,086	1,382,282	1,477,036	1,728,798	1,846,239
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	77,956	-81,522	-185,002	-272,228	-516,458	-626,365
ESTIMATED CAPITAL RESERVE CONTRIBUTION						
ACCUMULATED SURPLUS (DEFICIT)	77,956	-81,522	-185,002	-272,228	-516,458	-626,365

Table S3-1

03-Sep-23

West Hants Sewer Rates Statement of Operating Expenditures and Revenue Requirements					
	2022/23 (Projected)	2023/24 Test	2024/25 Test	2025/26 Test	2026/27 Test
OPERATING EXPENDITURES					
General Administration	603,003	654,604	669,942	690,040	712,582
Sewage Collection Systems	23,500	23,500	24,205	24,931	25,679
Lift Stations	77,321	98,937	105,058	109,581	114,445
Sewage Treatment and Disposal	106,000	121,150	127,231	131,048	134,979
Capital Reserve Contribution	340,305	361,945	412,868	484,120	539,691
Deferral of Capital Reserve Contribution	0	0	0	0	0
Other	0	0	0	0	0
Total	1,150,129	1,260,136	1,339,305	1,439,720	1,527,377
ADD NON-OPERATING EXPENDITURES					
Debt Charges - Principal	91,667	108,867	108,867	156,137	156,137
Debt Charges - Interest	26,290	13,278	13,278	15,479	15,479
New Debt - Principal (Current Year)	0	0	0	0	0
New Debt - Interest (Current Year)	0	0	0	0	0
New Debt - Principal (Test Year 1)	0	0	0	0	0
New Debt - Interest (Test Year 1)	0	0	0	0	0
New Debt - Principal (Test Year 2)	0	0	7,085	7,085	7,085
New Debt - Interest (Test Year 2)	0	0	8,502	8,077	7,652
New Debt - Principal (Test Year 3)	0	0	0	46,500	46,500
New Debt - Interest (Test Year 3)	0	0	0	55,800	53,010
New Debt - Principal Test Year 4)	0	0	0	0	15,000
New Debt - Interest (Test Year 4)	0	0	0	0	18,000
Capital out of Revenue -Sewer Equipment	0	0	0	0	0
Capital out of Revenue - Sewer Renewal	0	0	0	0	0
Other	0	0	0	0	0
Total	117,957	122,145	137,731	289,077	318,862
LESS NON-OPERATING REVENUES					
Interest	0	0	0	0	0
Sewer Connection Permits	0	0	0	0	0
Bad Debts Collected	0	0	0	0	0
Transfer from Accumulated Surplus	0	0	0	0	0
Other	0	0	0	0	0
Total	0	0	0	0	0
REVENUE REQUIRED FROM CUSTOMERS	1,268,086	1,382,282	1,477,036	1,728,798	1,846,239

Table S4-1

West Hants Sewer Rates Statement of Operating Expenditures					
	2022/23 (Projected)	2023/24 Test	2024/25 Test	2025/26 Test	2026/27 Test
SEWAGE COLLECTION SYSTEMS					
Pipe Maintenance	20,000	20,000	20,600	21,218	21,855
Operational Expense	3,500	3,500	3,605	3,713	3,825
Other	0	0	0	0	0
TOTAL SEWAGE COLLECTION SYSTEMS	23,500	23,500	24,205	24,931	25,679
LIFT STATIONS					
Insurance	8,321	9,937	11,428	13,142	15,113
Power	28,000	49,000	52,430	54,003	55,623
Maintenance	41,000	40,000	41,200	42,436	43,709
Portable Generator	0	0	0	0	0
Other	0	0	0	0	0
TOTAL LIFT STATIONS	77,321	98,937	105,058	109,581	114,445
SEWAGE TREATMENT AND DISPOSAL					
Power	50,000	61,150	65,431	67,394	69,416
Sewage Treatment Fee	6,000	10,000	10,300	10,609	10,927
Operational Expense	50,000	50,000	51,500	53,045	54,636
Other	0	0	0	0	0
TOTAL SEWAGE TREATMENT & DISPOSAL	106,000	121,150	127,231	131,048	134,979
ADMINISTRATION					
Salary	251,700	271,500	279,645	288,034	296,675
Employer share Benefits	41,650	51,500	53,045	54,636	56,275
Mileage and Expenses	750	750	773	796	820
Training and Development	2,500	3,500	3,605	3,713	3,825
Telephone	2,000	2,200	2,266	2,334	2,404
Mandated Communications	500	0	0	0	0
Adminsitration Fee	69,520	81,654	84,104	86,627	89,226
Public Works Cost Distribution	19,000	19,000	19,570	20,157	20,762
Computer & Asset Management	8,500	6,500	6,695	6,896	7,103
Insurance	3,183	4,400	4,532	4,668	6,648
Fleet Maintenance	18,100	19,000	19,570	20,157	20,762
Fleet Fuel	14,200	24,000	24,720	25,462	26,225
Other	5,000	5,000	5,150	5,305	5,464
Professional Services	10,800	10,000	6,000	6,180	6,365
Capital Out of Revenue	0	0	0	0	0
Treatment Plant Kings County	95,600	95,600	98,468	101,422	104,465
Treatment Plant Windsor	60,000	60,000	61,800	63,654	65,564
TOTAL ADMINISTRATION	603,003	654,604	669,942	690,040	712,582

03-Sep-23

Table S5-1

West Hants Sewer Rates Calculation of Depreciation of Tangible Plant at Total Cost 2022/23				
	Planned Capital Spending Program	Estimated Average Life in Years	Depreciation Rate	Annual Depreciation
		Capital Reserve Rate at the beginning of the Year		1,228,019
LAND AND LAND RIGHTS				
Land - General	0			0
STRUCTURES AND IMPROVEMENTS				0
Power and Pumping Structures	0	50	0.05	0
Treatment Equipment	0	25	0.05	0
Equipment	0			0
Electrical Pumping	40,000	20	0.05	2,000
Pumping Station Upgrades	40,000	20	0.05	2,000
Office Furniture and Equipment	0	10	0.10	0
Transportation Equipment	0	5	0.20	0
Tools and Work Equipment	0	5	0.20	0
Collection Mains & Manholes Equipment	0	5	0.20	0
SCADA	30,000	7	0.143	4,286
Other	0	5	0.20	0
Collection System	0			0
Forcemain	0	75	0.0133	0
Mains	0	75	0.0133	0
Manholes	0	75	0.0133	0
Meters	0	20	0.05	0
Service Laterals	20,000	75	0.0200	400
Other -Studies	0	20	0.05	0
Other - Inflow studies/Repairs	0	20	0.05	0
TOTAL	130,000			8,686
Source of Funding				
	Grants	0	Capital Reserve fund beginning of year	1,228,019
Sewer Renewal Capital Reserve	110,000		Capital Reserve Expenditure in Current Year	-110,000
Customers (Services)	20,000		Capital Reserve Contribution in Current Year	340,305
Long Term Debt	0			
Capital from Revenue	0			
TOTAL	130,000		Capital Reserve Balance at end of current Year	1,458,324

Table S5-2

West Hants Sewer Rates Calculation of Depreciation of Tangible Plant at Total Cost 2023/24				
	Planned Capital Spending Program	Estimated Average Life in Years	Depreciation Rate	Annual Depreciation
		Capital Reserve Rate at the beginning of the Year		340,305
LAND AND LAND RIGHTS				
Land - General	0			0
STRUCTURES AND IMPROVEMENTS				0
Power and Pumping Structures	80,000	30	0.0333	2,667
Treatment Equipment	42,000	20	0.0500	2,100
Equipment	0			0
Electrical Pumping	40,000	20	0.05	2,000
Pumping Station Upgrades	40,000	20	0.05	2,000
Office Furniture and Equipment	0	20	0.05	0
Transportation Equipment	0	5	0.2	0
Tools and Work Equipment	12,500	5	0.2	2,500
Collection Mains & Manholes Equipment	0	10	0.1	0
SCADA	30,000	7	0.143	4,286
Other	0	5	0.2	0
Collection System	0			0
Forcemain	0	75	0.0133	0
Mains	426,600	75	0.0133	5,688
Manholes	0	75	0.0133	0
Meters	0	20	0.05	0
Service Laterals	20,000	75	0.02	400
Other - Studies	0	20	0.05	0
Other - Inflow studies/Repairs	0	20	0.05	0
TOTAL	691,100			21,640
Source of Funding				
Grants	0	Capital Reserve fund beginning of year		1,458,324
Sewer Renewal Capital Reserve	671,100	Capital Reserve Expenditure in Current Year		-671,100
Customers (Services)	20,000	Capital Reserve Contribution in Current Year		361,945
Long Term Debt	0			
Capital from Revenue	0			
TOTAL	691,100	Capital Reserve Balance at end of current Year		1,149,170

Table S5-3

West Hants Sewer Rates Calculation of Depreciation of Tangible Plant at Total Cost 2024/25				
	Planned Capital Spending Program	Estimated Average Life in Years	Depreciation Rate	Annual Depreciation
		Depreciation Rate at the beginning of the Year		361,945
LAND AND LAND RIGHTS				
Land - General	0			0
STRUCTURES AND IMPROVEMENTS				0
Power and Pumping Structures	0	75	0.0133	0
Treatment Equipment	158,500	50	0.0500	7,925
Equipment	0			0
Electrical Pumping	40,000	20	0.05	2,000
Pumping Station Upgrades	40,000	20	0.05	2,000
Office Furniture and Equipment	0	10	0.1	0
Transportation Equipment	141,695	5	0.2	28,339
Tools and Work Equipment	0	5	0.2	0
Collection Mains & Manholes Equipment	0	20	0.05	0
SCADA	30,000	7	0.143	4,286
Other	0	5	0.2	0
Collection System	0			0
Forcemain	0	75	0.0133	0
Mains	448,000	75	0.0133	5,973
Manholes	0	75	0.0133	0
Meters	0	20	0.05	0
Service Laterals	20,000	50	0.0200	400
Other - Studies	0	20	0.05	0
Other - Inflow studies/Repairs	0	20	0.05	0
TOTAL	878,195			50,923
Source of Funding				
Grants	0	Capital Reserve fund beginning of year		1,149,170
Sewer Renewal Capital Reserve	716,500	Capital Reserve Expenditure in Current Year		-716,500
Customers (Services)	20,000	Capital Reserve Contribution in Current Year		412,868
Long Term Debt	141,695			
Capital from Revenue	0			
TOTAL	878,195	Capital Reserve Balance at end of current Year		845,538

Table S5-4

West Hants Sewer Rates Calculation of Depreciation of Tangible Plant at Total Cost 2025/26				
	Planned Capital Spending Program	Estimated Average Life in Years	Depreciation Rate	Annual Depreciation
		Depreciation Rate at the beginning of the Year		412,868
LAND AND LAND RIGHTS				
Land - General	0			0
STRUCTURES AND IMPROVEMENTS				0
Power and Pumping Structures	0	75	0.0133	0
Treatment Equipment	3,100,000	50	0.0200	62,000
Equipment	0			0
Electrical Pumping	40,000	20	0.05	2,000
Pumping Station Upgrades	35,000	20	0.05	1,750
Office Furniture and Equipment	0	20	0.05	0
Transportation Equipment	0	10	0.1	0
Tools and Work Equipment	0	5	0.2	0
Collection Mains & Manholes Equipment	0	5	0.2	0
SCADA	0	7	0.143	0
Other	0	5	0.2	0
Collection System	0			0
Forcemain	0	75	0.0133	0
Mains	382,600	75	0.0133	5,101
Manholes	0	75	0.0133	0
Meters	0	20	0.05	0
Service Laterals	20,000	50	0.0200	400
Other - Studies	0	50	0.02	0
Other - Inflow studies/Repairs	0	20	0.05	0
TOTAL	3,577,600			71,251
Source of Funding				
Grants	1,550,000	Capital Reserve fund beginning of year		845,538
Sewer Renewal Capital Reserve	1,077,600	Capital Reserve Expenditure in Current Year		-1,077,600
Customers (Services)	20,000	Capital Reserve Contribution in Current Year		484,120
Long Term Debt	930,000			
Capital from Revenue	0			
TOTAL	3,577,600	Capital Reserve Balance at end of current Year		252,058

Table S5-5

West Hants Sewer Rates Calculation of Depreciation of Tangible Plant at Total Cost 2026/27				
	Planned Capital Spending Program	Estimated Average Life in Years	Depreciation Rate	Annual Depreciation
			Depreciation Rate at the beginning of the Year	484,120
LAND AND LAND RIGHTS				
Land - General	0			0
STRUCTURES AND IMPROVEMENTS				0
Power and Pumping Structures	0	75	0.0133	0
Treatment Equipment	1,008,500	75	0.0500	50,425
Equipment	0			0
Electrical Pumping	40,000	20	0.05	2,000
Pumping Station Upgrades	35,000	20	0.05	1,750
Office Furniture and Equipment	0	20	0.05	0
Transportation Equipment	0	5	0.2	0
Tools and Work Equipment	0	5	0.2	0
Collection Mains & Manholes Equipment	0	5	0.2	0
SCADA	0	7	0.143	0
Other	0	5	0.2	0
Collection System	0			0
Forcemain	0	75	0.0133	0
Mains	74,750	75	0.0133	997
Manholes	0	75	0.0133	0
Meters	0	20	0.05	0
Service Laterals	20,000	50	0.0200	400
Other - Studies	0	50	0.02	0
Other - Inflow studies/Repairs	0	10	0.1	0
TOTAL	1,178,250			55,572
Source of Funding				
			Capital Reserve fund beginning of year	252,058
Grants	500,000		Capital Reserve Expenditure in Current Year	-358,250
Sewer Renewal Capital Reserve	358,250		Capital Reserve Contribution in Current Year	539,691
Customers (Services)	20,000			
Long Term Debt	300,000			
Capital from Revenue	0			
TOTAL	1,178,250		Capital Reserve Balance at end of current Year	433,499

Table S6-1

03-Sep-23

West Hants Sewer Rates Calculation of Revenue Required for Each Billing/Cost Category 2023/24					
	Total Revenue				
	Required	Base		Effluent	
General Administration	654,604	55%	360,032	45%	294,572
Sewage Collection Systems	23,500	0%	0	100%	23,500
Lift Stations	98,937	0%	0	100%	98,937
Sewage Treatment and Disposal	121,150	0%	0	100%	121,150
Capital Reserve Contribution	361,945	40%	144,778	60%	217,167
Deferral of Capital Reserve Contribution	0	40%	0	60%	0
Non Operating Expenditures less non Operating Revenue	122,145	40%	48,858	60%	73,287
SUBTOTAL	1,382,282		553,668		828,613
TOTAL	1,382,282		553,668		828,613

Table S6-2

West Hants Sewer Rates Calculation of Revenue Required for Each Billing/Cost Category 2024/25					
	Total Revenue				
	Required	Base		Effluent	
General Administration	669,942	55%	368,468	45%	301,474
Sewage Collection Systems	24,205	0%	0	100%	24,205
Lift Stations	105,058	0%	0	100%	105,058
Sewage Treatment and Disposal	127,231	0%	0	100%	127,231
Capital Reserve Contribution	412,868	40%	165,147	60%	247,721
Deferral of Capital Reserve Contribution	0	40%	0	60%	0
Non Operating Expenditures less non Operating Revenue	137,731	40%	55,093	60%	82,639
SUBTOTAL	1,477,036		588,708		888,328
TOTAL	1,477,036		588,708		888,328

Table S6-3

West Hants Sewer Rates Calculation of Revenue Required for Each Billing/Cost Category 2025/26					
	Total Revenue				
	Required	Base		Effluent	
General Administration	690,040	55%	379,522	45%	310,518
Sewage Collection Systems	24,931	0%	0	100%	24,931
Lift Stations	109,581	0%	0	100%	109,581
Sewage Treatment and Disposal	131,048	0%	0	100%	131,048
Capital Reserve Contribution	484,120	40%	193,648	60%	290,472
Deferral of Capital Reserve Contribution	0	40%	0	60%	0
Non Operating Expenditures less non Operating Revenue	289,077	40%	115,631	60%	173,446
SUBTOTAL	1,728,798		688,801		1,039,996
TOTAL	1,728,798		688,801		1,039,996

Table S6-4

West Hants Sewer Rates Calculation of Revenue Required for Each Billing/Cost Category 2026/27					
	Total Revenue				
	Required	Base		Effluent	
General Administration	712,582	55%	391,920	45%	320,662
Sewage Collection Systems	25,679	0%	0	100%	25,679
Lift Stations	114,445	0%	0	100%	114,445
Sewage Treatment and Disposal	134,979	0%	0	100%	134,979
Capital Reserve Contribution	539,691	40%	215,877	60%	323,815
Deferral of Capital Reserve Contribution	0	40%	0	60%	0
Non Operating Expenditures less non Operating Revenue	318,862	40%	127,545	60%	191,317
SUBTOTAL	1,846,239		735,341		1,110,897
TOTAL	1,846,239		735,341		1,110,897

Table S7-1

West Hants Sewer Rates Service Connections and Equivalents 2023/24			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	121	1	121
15mm - 5/8"	2589	1	2,589
19 mm - 3/4"	8	1.5	12
25 mm - 1"	17	2.5	43
37 mm - 1.5"	6	5	30
50 mm - 2"	6	8	48
75 mm - 3 "	3	16	48
100 mm - 4"	2	25	50
150 mm - 6"	0	50	0
TOTAL	2752		2,941

Table S7-2

West Hants Sewer Rates Service Connections and Equivalents 2024/25			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	121	1	121
15mm - 5/8"	2604	1	2,604
19 mm - 3/4"	8	1.5	12
25 mm - 1"	17	2.5	43
37 mm - 1.5"	6	5	30
50 mm - 2"	6	8	48
75 mm - 3 "	3	16	48
100 mm - 4"	2	25	50
150 mm - 6"	0	50	0
TOTAL	2767		2,956

Table S7-3

West Hants Sewer Rates Service Connections and Equivalents 2025/26			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	121	1	121
15mm - 5/8"	2604	1	2,604
19 mm - 3/4"	8	1.5	12
25 mm - 1"	17	2.5	43
37 mm - 1.5"	6	5	30
50 mm - 2"	6	8	48
75 mm - 3 "	3	16	48
100 mm - 4"	2	25	50
150 mm - 6"	0	50	0
TOTAL	2767		2,956

West Hants Sewer Rates Service Connections and Equivalents 2025/26			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	121	1	121
15mm - 5/8"	2619	1	2,619
19 mm - 3/4"	8	1.5	12
25 mm - 1"	17	2.5	43
37 mm - 1.5"	6	5	30
50 mm - 2"	6	8	48
75 mm - 3 "	3	16	48
100 mm - 4"	2	25	50
150 mm - 6"	0	50	0
TOTAL	2782		2,971

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Table S8-1

03-Sep-23

West Hants Sewer Rates Wastewater Base Charges 2023/24					
Meter Size	Capacity Ratio	Base Charge	Total Base Charge		
			Annual	Quarterly	Monthly
Unmetered	1.0	188.29	188.29	47.07	15.69
15mm - 5/8"	1.0	188.29	188.29	47.07	15.69
19 mm - 3/4"	1.5	282.44	282.44	70.61	23.54
25 mm - 1"	2.5	470.73	470.73	117.68	39.23
37 mm - 1.5"	5.0	941.45	941.45	235.36	78.45
50 mm - 2"	8.0	1,506.32	1,506.32	376.58	125.53
75 mm - 3 "	16.0	3,012.65	3,012.65	753.16	251.05
100 mm - 4"	25.0	4,707.26	4,707.26	1,176.82	392.27
150 mm - 6"	50.0	9,414.53	9,414.53	2,353.63	784.54
TOTAL					

Table S8-2

West Hants Sewer Rates Wastewater Base Charges 2024/25					
Meter Size	Capacity Ratio	Base Charge	Total Base Charge		
			Annual	Quarterly	Monthly
Unmetered	1.0	199.19	199.19	49.80	16.60
15mm - 5/8"	1.0	199.19	199.19	49.80	16.60
19 mm - 3/4"	1.5	298.79	298.79	74.70	24.90
25 mm - 1"	2.5	497.98	497.98	124.49	41.50
37 mm - 1.5"	5.0	995.95	995.95	248.99	83.00
50 mm - 2"	8.0	1,593.53	1,593.53	398.38	132.79
75 mm - 3 "	16.0	3,187.05	3,187.05	796.76	265.59
100 mm - 4"	25.0	4,979.77	4,979.77	1,244.94	414.98
150 mm - 6"	50.0	9,959.54	9,959.54	2,489.88	829.96
TOTAL					

Table S8-3

West Hants Sewer Rates Wastewater Base Charges 2025/26					
Meter Size	Capacity Ratio	Base Charge	Total Base Charge		
			Annual	Quarterly	Monthly
Unmetered	1.0	231.88	231.88	57.97	19.32
15mm - 5/8"	1.0	231.88	231.88	57.97	19.32
19 mm - 3/4"	1.5	347.82	347.82	86.96	28.99
25 mm - 1"	2.5	579.70	579.70	144.93	48.31
37 mm - 1.5"	5.0	1,159.40	1,159.40	289.85	96.62
50 mm - 2"	8.0	1,855.04	1,855.04	463.76	154.59
75 mm - 3 "	16.0	3,710.09	3,710.09	927.52	309.17
100 mm - 4"	25.0	5,797.01	5,797.01	1,449.25	483.08
150 mm - 6"	50.0	11,594.03	11,594.03	2,898.51	966.17
TOTAL					

Table S9-1

03-Sep-23

West Hants Sewer Rates Estimated Effluent Flow by Block		
Meter Size	Actual Current Consumption	2023/24 Estimated Consumption
	1st Block (Cubic Meters)	1st Block (Cubic Meters)
Unmetered	15,639	15,639
15mm - 5/8"	334,614	331,268
19 mm - 3/4"	2,073	2,073
25 mm - 1"	11,387	11,387
37 mm - 1.5"	8,073	8,073
50 mm - 2"	13,604	13,604
75 mm - 3 "	24,736	24,736
100 mm - 4"	3,671	3,671
150 mm - 6"	0	0
TOTAL	413,797	410,451

Table S9-2

West Hants Sewer Rates Estimated Effluent Flow by Block		
Meter Size	2024/25 Estimated Consumption	2025/26 Estimated Consumption
	1st Block (Cubic Meters)	1st Block (Cubic Meters)
Unmetered	15,639	15,639
15mm - 5/8"	329,875	328,495
19 mm - 3/4"	2,073	2,073
25 mm - 1"	11,387	11,387
37 mm - 1.5"	8,073	8,073
50 mm - 2"	13,604	13,604
75 mm - 3 "	24,736	24,736
100 mm - 4"	3,671	3,671
150 mm - 6"	0	0
TOTAL	409,058	407,678

Table S9-3

West Hants Sewer Rates Estimated Effluent Flow by Block		
Meter Size	2026/27	
	Current Consumption	
	1st Block	
	(Cubic Meters)	
Unmetered		
15mm - 5/8"		
19 mm - 3/4"		
25 mm - 1"		
37 mm - 1.5"		
50 mm - 2"		
75 mm - 3 "		
100 mm - 4"		
150 mm - 6"		
TOTAL		

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Effluent Charge

Table S10-1

03-Sep-23

West Hants Sewer Rates Calculation of Wastewater Effluent Charge 2023/24	
BLOCK 1	
<u>Total Charge Base and Commodity Worksheet (Table 9-1)</u>	2.02
Quantity from Effluent Flow Worksheet (Table 12-1)	
TOTAL EFFLUENT CHARGE PER cubic meter	2.02

Table S10-2

West Hants Sewer Rates Calculation of Wastewater Effluent Charge 2024/25	
BLOCK 1	
-	2.17
Quantity from Effluent Flow Worksheet (Table 12-2)	
TOTAL EFFLUENT CHARGE PER cubic meter	2.17

Table S10-3

West Hants Sewer Rates Calculation of Wastewater Effluent Charge 2025/26	
BLOCK 1	
<u>Total Charge Base and Commodity Worksheet (Table 9-3)</u>	2.55
Quantity from Effluent Flow Worksheet (Table 12-3)	
TOTAL EFFLUENT CHARGE PER cubic meter	2.55

Table S10-4

West Hants Sewer Rates Calculation of Wastewater Effluent Charge 2026/27	
BLOCK 1	
<u>Total Charge Base and Commodity Worksheet (Table 9-4)</u> Quantity from Effluent Flow Worksheet (Table 12-4)	#DIV/0!
TOTAL EFFLUENT CHARGE PER cubic meter	#DIV/0!

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Table S11-1

03-Sep-23

West Hants Sewer Rates Wastewater Effluent Charge 2023/24				
BASE CHARGE				
<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>	
Unmetered	121	188.29	22,783	
15mm - 5/8"	2,589	188.29	487,484	
19 mm - 3/4"	8	282.44	2,259	
25 mm - 1"	17	470.73	8,002	
37 mm - 1.5"	6	941.45	5,649	
50 mm - 2"	6	1,506.32	9,038	
75 mm - 3 "	3	3,012.65	9,038	
100 mm - 4"	2	4,707.26	9,415	
150 mm - 6"	0	9,414.53	0	
TOTAL BASE REVENUE			553,668	
EFFLUENT CHARGE				
	Quantity	\$/ cubic meter		
1st Block	410,451	2.02	828,613	
TOTAL EFFLUENT REVENUE			828,613	
TOTAL OPERATING REVENUES FOR YEAR (BASE + EFFLUENT)			1,382,282	

Table S11-2

Table 011-2

West Hants Sewer Rates				
Wastewater Effluent Charge				
2024/25				
BASE CHARGE				
<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>	
Unmetered	121	199.19	24,102	
15mm - 5/8"	2,604	199.19	518,693	
19 mm - 3/4"	8	298.79	2,390	
25 mm - 1"	17	497.98	8,466	
37 mm - 1.5"	6	995.95	5,976	
50 mm - 2"	6	1,593.53	9,561	
75 mm - 3 "	3	3,187.05	9,561	
100 mm - 4"	2	4,979.77	9,960	
150 mm - 6"	0	9,959.54	0	
TOTAL BASE REVENUE			588,708	
EFFLUENT CHARGE				
	Quantity	\$/ cubic meter		
1st Block	409,058	2.17	888,328	
TOTAL OPERATING REVENUES FOR YEAR (BASE + EFFLUENT)			1,477,036	

Table S11-3

West Hants Sewer Rates				
Wastewater Effluent Charge				
2025/26				
BASE CHARGE				
<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>	
Unmetered	121	231.88	28,058	
15mm - 5/8"	2,619	231.88	607,295	
19 mm - 3/4"	8	347.82	2,783	
25 mm - 1"	17	579.70	9,855	
37 mm - 1.5"	6	1,159.40	6,956	
50 mm - 2"	6	1,855.04	11,130	
75 mm - 3 "	3	3,710.09	11,130	
100 mm - 4"	2	5,797.01	11,594	
150 mm - 6"	0	11,594.03	0	
TOTAL BASE REVENUE			688,801	
EFFLUENT CHARGE				
	Quantity	\$/ cubic meter		
1st Block	407,678	2.55	1,039,996	
TOTAL OPERATING REVENUES FOR YEAR (BASE + EFFLUENT)			1,728,798	

Table S11-4

West Hants Sewer Rates				
Wastewater Effluent Charge				
2026/27				
BASE CHARGE				
<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>	
Unmetered	121	246.30	29,803	
15mm - 5/8"	2,634	246.30	648,765	
19 mm - 3/4"	8	369.46	2,956	
25 mm - 1"	17	615.76	10,468	
37 mm - 1.5"	6	1,231.52	7,389	
50 mm - 2"	6	1,970.43	11,823	
75 mm - 3 "	3	3,940.87	11,823	
100 mm - 4"	2	6,157.61	12,315	
150 mm - 6"	0	12,315.21	0	
TOTAL BASE REVENUE			735,341	
EFFLUENT CHARGE				
	Quantity	\$/ cubic meter		
1st Block	0	#DIV/0!	#DIV/0!	
TOTAL OPERATING REVENUES FOR YEAR (BASE + EFFLUENT)			#DIV/0!	

Proposed Wastewater Rates

Table S12-1

03-Sep-23

West Hants Sewer Rates			
Wastewater Rates 2023/24			
(a) Base Charges			
Size of Meter	Annual	Quarterly	Monthly
15mm - 5/8"	188.29	47.07	15.69
19 mm - 3/4"	282.44	70.61	23.54
25 mm - 1"	470.73	117.68	39.23
37 mm - 1.5"	941.45	235.36	78.45
50 mm - 2"	1,506.32	376.58	125.53
75 mm - 3 "	3,012.65	753.16	251.05
100 mm - 4"	4,707.26	1,176.82	392.27
150 mm - 6"	9,414.53	2,353.63	784.54
(b) Consumption Rate			
		\$	2.02 per cubic meter

Table S12-2

West Hants Sewer Rates			
Wastewater Rates 2024/25			
(a) Base Charges			
Size of Meter	Annual	Quarterly	Monthly
15mm - 5/8"	199.19	49.80	16.60
19 mm - 3/4"	298.79	74.70	24.90
25 mm - 1"	497.98	124.49	41.50
37 mm - 1.5"	995.95	248.99	83.00
50 mm - 2"	1,593.53	398.38	132.79
75 mm - 3 "	3,187.05	796.76	265.59
100 mm - 4"	4,979.77	1,244.94	414.98
150 mm - 6"	9,959.54	2,489.88	829.96
(b) Consumption Rate			
		\$	2.17 per cubic meter

Table S12-3

West Hants Sewer Rates			
Wastewater Rates 2025/26			
(a) Base Charges			
Size of Meter	Annual	Quarterly	Monthly
Standard	231.88	57.97	19.32
19 mm	347.82	86.96	28.99
25 mm	579.70	144.93	48.31
37 mm	1,159.40	289.85	96.62
50 mm	1,855.04	463.76	154.59
75 mm	3,710.09	927.52	309.17
100 mm	5,797.01	1,449.25	483.08
150 mm	11,594.03	2,898.51	966.17
(b) Consumption Rate (per cubic metre)			
	\$	2.55	per cubic meter

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03-Sep-23

West Hants Sewer Rates Comparison of Average Rates 2023/24										
Meter Size	Average Flow	Quarterly Base Rate		Change	Effluent Rate		Change	Charge per Quarter		Change
	cm/quarter	Existing	Proposed	%	Existing	Proposed	%	Existing	Proposed	%
Unmetered	32	62.32	47.07	-24.5%	54.93	65.23	18.8%	117.25	112.30	-4.2%
15mm - 5/8"	32	62.32	47.07	-24.5%	54.38	64.58	18.8%	116.70	111.65	-4.3%
19 mm - 3/4"	65	93.49	70.61	-24.5%	110.13	130.78	18.8%	203.62	201.39	-1.1%
25 mm - 1"	167	155.81	117.68	-24.5%	284.68	338.06	18.8%	440.49	455.74	3.5%
37 mm - 1.5"	336	311.62	235.36	-24.5%	571.84	679.07	18.8%	883.46	914.43	3.5%
50 mm - 2"	567	498.60	376.58	-24.5%	963.62	1,144.32	18.8%	1,462.22	1,520.90	4.0%
75 mm - 3 "	2,061	997.19	753.16	-24.5%	3,504.27	4,161.40	18.8%	4,501.46	4,914.56	9.2%
100 mm - 4"	459	1,558.11	1,176.82	-24.5%	780.09	926.37	18.8%	2,338.20	2,103.19	-10.1%
150 mm - 6"	-	3,116.22	2,353.63	-24.5%	-	-		-		

West Hants Sewer Rates Comparison of Average Rates 2024/25										
Meter Size	Average Flow	Quarterly Base Rate		Change	Effluent Rate		Change	Charge per Quarter		Change
	cubic meters/quarter	Estimated Existing	Proposed	%	Existing	Proposed	%	Existing	Proposed	%
Unmetered	32	47.07	49.80	5.8%	65.23	70.17	7.6%	112.30	119.97	6.8%
15mm - 5/8"	32	47.07	49.80	5.8%	64.58	68.78	6.5%	111.65	118.57	6.2%
19 mm - 3/4"	65	70.61	74.70	5.8%	130.78	140.68	7.6%	201.39	215.38	6.9%
25 mm - 1"	167	117.68	124.49	5.8%	338.06	363.65	7.6%	455.74	488.15	7.1%
37 mm - 1.5"	336	235.36	248.99	5.8%	679.07	730.49	7.6%	914.43	979.48	7.1%
50 mm - 2"	567	376.58	398.38	5.8%	1,144.32	1,230.96	7.6%	1,520.90	1,629.34	7.1%
75 mm - 3 "	2,061	753.16	796.76	5.8%	4,161.40	4,476.48	7.6%	4,914.56	5,273.25	7.3%
100 mm - 4"	459	1,176.82	1,244.94	5.8%	926.37	996.51	7.6%	2,103.19	2,241.46	6.6%
150 mm - 6"	-					-				

Table S13-3

West Hants Sewer Rates Comparison of Average Rates 2025/26										
Meter Size	Average Flow	Quarterly Base Rate			Effluent Rate			Charge per Quarter		
	cubic meters/quarter	Estimated Existing	Proposed	%	Existing	Proposed	%	Existing	Proposed	%
Unmetered	32	49.80	57.97	16.4%	70.17	82.43	17.5%	119.97	140.40	17.0%
15mm - 5/8"	31	49.80	57.97	16.4%	68.78	79.99	16.3%	118.57	137.96	16.4%
19 mm - 3/4"	65	74.70	86.96	16.4%	140.68	165.26	17.5%	215.38	252.21	17.1%
25 mm - 1"	167	124.49	144.93	16.4%	363.65	427.18	17.5%	488.15	572.11	17.2%
37 mm - 1.5"	336	248.99	289.85	16.4%	730.49	858.10	17.5%	979.48	1,147.95	17.2%
50 mm - 2"	567	398.38	463.76	16.4%	1,230.96	1,446.01	17.5%	1,629.34	1,909.77	17.2%
75 mm - 3 "	2,061	796.76	927.52	16.4%	4,476.48	5,258.52	17.5%	5,273.25	6,186.04	17.3%
100 mm - 4"	459	1,244.94	1,449.25	16.4%	996.51	1,170.60	17.5%	2,241.46	2,619.86	16.9%
150 mm - 6"	-									

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Appendix

Table S14-1

Loan Calculator
Long Term Debt
2022/23

Interest Rate	6.00%
Term in years	20
Capital \$	-

Payment Schedule Based on Series Debt Payments

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

Table S14-2

Loan Calculator
Long Term Debt
2023/24

Interest Rate	6.00%
Term in years	20
Capital \$	-

Payment Schedule Based on Series Debt Payments

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

Table S14-3

Loan Calculator
Long Term Debt
2024/25

Interest Rate	6.00%
Term in years	20
Capital \$	141,695

Payment Schedule Based on Series Debt Payments

	Loan Balance	Principal	Interest	Total
Year				
1	141,695	7,085	8,502	15,586
2	134,610	7,085	8,077	15,161
3	127,526	7,085	7,652	14,736
4	120,441	7,085	7,226	14,311
5	113,356	7,085	6,801	13,886
6	106,271	7,085	6,376	13,461
7	99,187	7,085	5,951	13,036
8	92,102	7,085	5,526	12,611
9	85,017	7,085	5,101	12,186
10	77,932	7,085	4,676	11,761
11	70,848	7,085	4,251	11,336
12	63,763	7,085	3,826	10,911
13	56,678	7,085	3,401	10,485
14	49,593	7,085	2,976	10,060
15	42,509	7,085	2,551	9,635
16	35,424	7,085	2,125	9,210
17	28,339	7,085	1,700	8,785
18	21,254	7,085	1,275	8,360
19	14,170	7,085	850	7,935
20	7,085	7,085	425	7,510

Table S14-4

Loan Calculator
Long Term Debt
2025/26

Interest Rate	6.00%
Term in years	20
Capital \$	930,000

Payment Schedule Based on Series Debt Payments

	Loan Balance	Principal	Interest	Total
Year				
1	930,000	46,500	55,800	102,300
2	883,500	46,500	53,010	99,510
3	837,000	46,500	50,220	96,720
4	790,500	46,500	47,430	93,930
5	744,000	46,500	44,640	91,140
6	697,500	46,500	41,850	88,350
7	651,000	46,500	39,060	85,560
8	604,500	46,500	36,270	82,770
9	558,000	46,500	33,480	79,980
10	511,500	46,500	30,690	77,190
11	465,000	46,500	27,900	74,400
12	418,500	46,500	25,110	71,610
13	372,000	46,500	22,320	68,820
14	325,500	46,500	19,530	66,030
15	279,000	46,500	16,740	63,240
16	232,500	46,500	13,950	60,450
17	186,000	46,500	11,160	57,660
18	139,500	46,500	8,370	54,870
19	93,000	46,500	5,580	52,080
20	46,500	46,500	2,790	49,290

Combined WWH Sewer Rate Study

Sewer Rate Model

Prepared By
G. A. Isenor Consulting Limited
in Association with
Blaine S. Rooney Consulting Limited

03-Sep-23

INPUTS REQUIRED FOR RATE CALCULATION

The following Inputs are required

Table 1-1

(a)	Assumed Inflation Rate	3%	Per Year
(b)	Current Year	2022/23	
	Test Years	2023/24	
		2024/25	
		2025/26	
		2026/27	
(c)	Estimated Annual Growth Rate	0.00%	
(d)	Estimated Unmetered Production Rate	23	cubic meters per month
(e)	Number of Customers by Class/Meter Size for Current Year		
	Unmetered	124	15
	15mm - 5/8"	3832	
	19 mm - 3/4"	55	
	25 mm - 1"	48	
	37 mm - 1.5"	19	
	50 mm - 2"	35	
	75 mm - 3 "	6	
	100 mm - 4"	4	
	150 mm - 6"	0	
	200 mm - 8"	0	
(f)	Estimated Decrease in Consumption per customer from previous year		
	Year	Decrease (%)	
	2023	1%	
	2024	1%	
	2025	1%	
	2026	1%	
	2027	1%	
(f)	Effluent Flow by Customer Class/Meter Size for Current Year		
	(cubic meters)		
	Unmetered	16,120	
	15mm - 5/8"	525,812	
	19 mm - 3/4"	26,680	
	25 mm - 1"	32,694	
	37 mm - 1.5"	30,080	
	50 mm - 2"	157,997	
	75 mm - 3 "	27,066	
	100 mm - 4"	30,068	
	150 mm - 6"	0	
	200 mm - 8"	0	
	Credit for water that is not sent to Sewer	-	
(g)	Long Term Interest Rate on Borrowing	6.00%	

Table 2-1

03-Sep-23

Combined WWH Sewer Rate Study Comparative Statement of Operations Fiscal Years ending March 31st						
	2021/22 (Actual)	2022/23 (Projected)	Projection Using Current Rates			
			2023/24 Test	2024/25 Test	2025/26 Test	2026/27 Test
OPERATING REVENUES						
WEST HANTS						
Sewer Rate West Hants	1,183,918	1,186,564	1,193,994	1,201,424	1,208,854	1,216,284
Other revenue - West Hants	3,049	0	3,286	3,385	3,486	3,591
WINDSOR						
Sewer Rate	960,331	959,968	1,030,000	1,030,000	1,030,000	1,030,000
Leachate Treatment Revenue		0	39,500	45,500	56,000	59,000
West Hants Treatment Revenue		0	0	0	0	0
Other Revenue	3,887	4,000	4,000	4,000	4,000	4,000
Total	2,151,185	2,150,532	2,270,780	2,284,308	2,302,340	2,312,874
OPERATING EXPENDITURES						
Sewage Collection	20,744	64,500	69,500	71,585	73,733	75,945
Sewage Lift Stations	153,198	134,771	155,587	164,688	171,317	178,421
Sewage Treatment West Hants	109,503	106,000	121,150	127,231	131,048	134,979
Sewage Treatment - Lagoon Drive	99,812	84,830	89,160	93,780	96,731	99,633
Sewage Treatment - Wentworth Road	61,229	61,814	78,250	81,796	84,678	87,218
Administration and General	989,701	1,006,489	1,001,703	1,024,598	1,055,810	1,089,324
Capital Reserve Contribution Windsor	0	180,444	216,687	281,706	354,083	381,951
Capital Reserve Contribution West Hants	253,224	340,305	361,945	412,868	484,120	539,691
Taxes		0	0	0	0	0
Total	1,687,411	1,979,153	2,093,982	2,258,251	2,451,519	2,587,163
OPERATING PROFIT (LOSS)	463,774	171,379	176,798	26,057	-149,179	-274,289
NON-OPERATING REVENUES						
Interest and other income	0	0	0	0	0	0
Contract Services	0	0	0	0	0	0
Sludge Handling	0	0	0	0	0	0
Transfer from Depreciation Fund	0	0	0	0	0	0
Other - Capital Reserve Reduction	0	0	0	0	0	0
Total	0	0	0	0	0	0
NON-OPERATING EXPENDITURES						
WEST HANTS						
Principal on Existing Debt	91,667	91,667	108,867	108,867	156,137	156,137
Interest on Existing Debt	19,022	26,290	13,278	13,278	15,479	15,479
New Debt - Principal (Current Year)		0	0	0	0	0
New Debt - Interest (Current Year)		0	0	0	0	0
New Debt - Principal (Test Year 1)			0	0	0	0
New Debt - Interest (Test Year 1)			0	0	0	0
New Debt - Principal (Test Year 2)				0	0	0
New Debt - Interest (Test Year 2)				0	0	0
New Debt - Principal (Test Year 3)					-	-
New Debt - Interest (Test Year 3)					-	-
New Debt - Principal (Test Year 4)						-
New Debt - Interest (Test Year 4)						-
Capital out of Revenue - Sewer Equipment	0	0	0	0	0	0
Capital out of Revenue - Sewer Renewal	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total West Hants	110,689	117,957	122,145	122,145	171,616	171,616
WINDSOR						
Principal on Existing Debt - Windsor	241,729	253,648	210,950	260,293	368,293	368,293
Interest on Existing Debt - Windsor	112,584	104,420	97,264	99,562	104,586	104,586
New Debt - Principal and Interest			35,669	35,669	35,669	35,669
New Debt - Principal and Interest				109,344	109,344	109,344
New Debt - Principal and Interest					266,087	266,087
New Debt - Principal and Interest						120,757
Short Term Borrowing						
Capital out of Revenue	0	0	0	8,500	10,000	9,000
Other	0	0	0	0	0	0
Total	465,002	476,025	466,028	635,513	1,065,595	1,185,352
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-1,228	-304,646	-289,231	-609,456	-1,214,774	-1,459,640

Table 3-1

Combined WWH Sewer Rate Study Statement of Operating Expenditures and Revenue Requirements					
	2022/23 (Projected)	2023/24 Test	2024/25 Test	2025/26 Test	2026/27 Test
OPERATING EXPENDITURES					
Sewage Collection	64,500	69,500	71,585	73,733	75,945
Sewage Lift Stations	134,771	155,587	164,688	171,317	178,421
Sewage Treatment West Hants	106,000	121,150	127,231	131,048	134,979
Sewage Treatment - Lagoon Drive	84,830	89,160	93,780	96,731	99,633
Sewage Treatment - Wentworth Road	61,814	78,250	81,796	84,678	87,218
Administration and General	1,006,489	1,001,703	1,024,598	1,055,810	1,089,324
Capital Reserve Contribution Windsor	180,444	216,687	281,706	354,083	381,951
Capital Reserve Contribution West Hants	340,305	361,945	412,868	484,120	539,691
Taxes	0	0	0	0	0
Total	1,979,153	2,093,982	2,258,251	2,451,519	2,587,163
ADD NON-OPERATING EXPENDITURES					
Non-Operating Expenditures - WEST HANTS	117,957	122,145	122,145	171,616	171,616
Debt Charges - Principal	253,648	210,950	260,293	368,293	368,293
Debt Charges - Interest	104,420	97,264	99,562	104,586	104,586
New Debt - Principal and Interest	0	35,669	35,669	35,669	35,669
New Debt - Principal and Interest	0	0	109,344	109,344	109,344
New Debt - Principal and Interest	0	0	0	266,087	266,087
New Debt - Principal and Interest	0	0	0	0	120,757
Short Term Borrowing	0	0	0	0	0
Capital out of Revenue	0	0	8,500	10,000	9,000
Other	0	0	0	0	0
Total	476,025	466,028	635,513	1,065,595	1,185,352
LESS NON-OPERATING REVENUES					
Interest and other income	0	0	0	0	0
Contract Services	0	0	0	0	0
Sludge Handling	0	0	0	0	0
Transfer from Depreciation Fund	0	0	0	0	0
Other	0	0	0	0	0
Total	0	0	0	0	0
LESS OTHER OPERATING REVENUE					
Leachate Treatment Revenue	0	39,500	45,500	56,000	59,000
	0	0	0		0
Interest and Other Income	0	0	0	0	0
Other Revenue	4,000	7,286	7,385	7,486	7,591
Total	4,000	46,786	52,885	63,486	66,591
REVENUE REQUIRED FROM CUSTOMERS	2,451,178	2,513,225	2,840,879	3,453,628	3,705,924

Table 4-1

03-Sep-23

Combined WWH Sewer Rate Study Statement of Operating Expenditures					
	2022/23 (Projected)	2023/24 Test	2024/25 Test	2025/26 Test	2026/27 Test
SEWAGE COLLECTION SYSTEM					
WEST HANTS					
Pipe Maintenance	20,000	20,000	20,600	21,218	21,855
Operational Expense	3,500	3,500	3,605	3,713	3,825
Other	0	0	0	0	0
SUB-TOTAL WH SEWAGE COLLECTION	23,500	23,500	24,205	24,931	25,679
WINDSOR					
Pipe Maintenance	6,500	6,500	6,695	6,896	7,103
Operational Expenses	6,000	5,000	5,150	5,305	5,464
Maintenance - Manhole Structure	3,500	4,500	4,635	4,774	4,917
Outside Contract Work	25,000	30,000	30,900	31,827	32,782
Other	0	0	0	0	0
SUB-TOTAL WINDSOR SEWAGE COLLECTION	41,000	46,000	47,380	48,801	50,265
TOTAL WWH COLLECTION SYSTEM	64,500	69,500	71,585	73,733	75,945
SEWAGE LIFT STATIONS					
WEST HANTS					
Insurance	8,321	9,937	11,428	13,142	15,113
Power	28,000	49,000	52,430	54,003	55,623
Maintenance	41,000	40,000	41,200	42,436	43,709
Portable Generator	0	0	0	0	0
Other	0	0	0	0	0
SUB-TOTAL WEST HANTS SEWAGE LIFT STATIONS	77,321	98,937	105,058	109,581	114,445
WINDSOR					
Insurance	1,950	2,300	2,645	3,042	3,521
Power	2,500	2,500	2,575	2,652	2,732
Maintenance	31,500	25,100	26,857	27,663	28,493
Stock Items	21,000	26,000	26,780	27,583	28,411
Portable Generator	500	750	773	796	820
Other	0	0	0	0	0
SUB-TOTAL WINDSOR SEWAGE LIFT STATIONS	57,450	56,650	59,630	61,736	63,976
TOTAL PUMPING STATIONS	134,771	155,587	164,688	171,317	178,421
SEWAGE TREATMENT					
WEST HANTS					
Power	50,000	61,150	65,431	67,394	69,416
Sewage Treatment Fee	6,000	10,000	10,300	10,609	10,927
Operational Expense	50,000	50,000	51,500	53,045	54,636
Other	0	0	0	0	0
SUB-TOTAL WEST HANTS SEWAGE TREATMENT	106,000	121,150	127,231	131,048	134,979
WINDSOR					
WINDSOR TREATMENT- LAGOON DRIVE					
Water/Sewer Charges - Lagoon Drive	550	550	567	583	601
Power - Lagoon Drive	56,000	45,610	48,803	50,267	51,775
Chemical Supplies - Lagoon Drive	11,000	25,000	25,750	26,523	27,318
Insurance - Lagoon Drive	780	1,000	1,150	1,323	1,363
Operation Expenses - Lagoon Drive	6,500	7,000	7,210	7,426	7,649
Maintenance - Lagoon Drive	10,000	10,000	10,300	10,609	10,927
Other Costs - Lagoon Drive	0	0	0	0	0
SUB-TOTAL WINDSOR TREATMENT LAGOON DRIVE	84,830	89,160	93,780	96,731	99,633
WINDSOR					
SEWAGE TREATMENT - WENTWORTH ROAD					
Water/Sewer Charges - Wentworth Road	8,500	8,500	8,755	9,018	9,288
Power - Wentworth Road	8,500	20,650	22,096	22,759	23,442
Insurance - Wentworth Road	2,314	3,100	3,665	4,100	4,223

O and M Costs

Operation Expenses - Wentworth Road	7,500	11,000	11,330	11,670	12,020
Equipment Maintenance - Wentworth Road	35,000	35,000	36,050	37,132	38,245
Other Costs - Wentworth Road	0	0	0	0	0
SUB-TOTAL TREATMENT WENTWORTH ROAD	61,814	78,250	81,796	84,678	87,218
ADMINISTRATION AND GENERAL					
WEST HANTS					
Salary	251,700	271,700	279,645	288,034	296,675
Employer share Benefits	41,650	51,500	53,045	54,636	56,275
Mileage and Expenses	750	750	773	796	820
Training and Development	2,500	3,500	3,605	3,713	3,825
Telephone	2,000	2,000	2,266	2,334	2,404
Mandated Communications	500	0	0	0	0
Adminsitration Fee	69,520	81,654	84,104	86,627	89,226
Public Works Cost Distribution	19,000	19,000	19,570	20,157	20,762
Computer & Asset Management	8,500	6,500	6,695	6,896	7,103
Insurance	3,183	4,400	4,532	4,668	6,648
Fleet Maintenance	18,100	19,000	19,570	20,157	20,762
Fleet Fuel	14,200	24,000	24,720	25,462	26,225
Other	5,000	5,000	5,150	5,305	5,464
Professional Services	10,800	10,000	6,000	6,180	6,365
Capital Out of Revenue	0	0		0	0
Treatment Plant Kings County	95,600	95,600	98,468	101,422	104,465
Treatment Plant Windsor	60,000	0	0	0	0
LESS Treatment Plant Windsor	0	0	0	0	0
SUB-TOTAL WEST HANTS ADMIN AND GENERAL	603,003	594,604	608,143	626,387	647,019
WINDSOR					
Salary	238,300	222,500	229,175	236,050	243,132
Employer Share Benefits	41,100	42,600	43,878	45,194	46,550
Mileage & Expenses	600	600	618	637	656
Training and Development	2,000	3,000	3,090	3,183	3,278
Telephone	500	900	927	955	983
Administration Fee	51,436	61,560	63,407	65,309	67,268
PW Cost Distribution	19,000	19,000	19,570	20,157	20,762
Computer & Asset Management	8,500	6,500	6,695	6,896	7,103
Insurance	3,500	3,439	3,955	4,548	4,684
Equipment Maintenance	7,000	9,000	9,270	9,548	9,835
Equipment	5,000	5,000	5,150	5,305	5,464
Fleet Maintenance	8,500	8,500	8,755	9,018	9,288
Fleet Fuel	8,000	15,000	15,450	15,914	16,391
Other	750	500	515	530	546
Professional Services	9,300	9,000	6,000	6,180	6,365
Other	0	0	0	0	0
SUB-TOTAL WINDSOR ADMIN AND GENERAL	403,486	407,099	416,455	429,423	442,305
TOTAL WWH ADMINISTRATION AND GENERAL	1,006,489	1,001,703	1,024,598	1,055,810	1,089,324

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Table 6-1

Combined WWH Sewer Rate Study Calculation of Depreciation of Tangible Plant at Total Cost 2022/23				
	Planned Capital Spending Program	Estimated Average Life in Years	Depreciation Rate	Annual Depreciation
	Capital Reserve Rate at the beginning of the Year			2,149,036
LAND AND LAND RIGHTS				
Land - General	0			0
STRUCTURES AND IMPROVEMENTS				
Power and Pumping Structures	0	50	0.02	0
Wastewater Treatment Plant	0	25	0.04	0
Other Wastewater Structures	0	25	0.04	0
Other Wastewater Structures	0	25	0.04	0
Equipment				0
Electrical Pumping	80,000	20	0.05	4,000
Treatment Equipment	63,000	20	0.05	3,150
Office Furniture and Equipment	0	5	0.20	0
Transportation Equipment	0	5	0.20	0
Tools and Work Equipment	0	5	0.200	0
Lift Station Upgrade	40,000	20	0.05	2,000
Collection Mains & Manholes Equipment	30,000			0
Other - SCADA	0	10	0.1000	0
Other Equipment	0	10	0.1000	0
Collection System				
Forcemain	0	50	0.02	0
Mains	319,500	75	0.0133	4,260
Manholes	0	30	0.03	0
Meters	0	20	0.05	0
Services	20,000	50	0.02	400
Other	0	20	0.05	0
Other	0	20	0.05	0
TOTAL	552,500			13,810
Source of Funding				
			Reserve Fund Balance	2,149,036
External Funding	0		Contribution to Reserve Fund in Current Year	520,749
Capital Reserve	532,500		Reserve Fund Expenditure in Current Year	-532,500
Customers (services)	20,000			
Long Term Debt	0		Reserve Fund Fund Balance	2,137,285
Capital from Revenue	0			
TOTAL	552,500			

Table 6-2

Combined WWH Sewer Rate Study Calculation of Depreciation of Tangible Plant at Total Cost 2023/24				
	Planned Capital Spending Program		Capital Cost Contribution by Others	Net Capital Cost
	Capital Reserve Rate at the beginning of the Year			520,749
LAND AND LAND RIGHTS				
Land - General	0			0
STRUCTURES AND IMPROVEMENTS				
Power and Pumping Structures	15,000	20	0.05	750
Power and Pumping Structures	80,000	30	0.03	2,667
Wastewater Treatment Plant	50,000	25	0.04	2,000
Wastewater Treatment Plant	42,000	20	0.05	2,100
Other Wastewater Structures	0	25	0.04	0
Other Wastewater Structures	0	25	0.04	0
Equipment				0
Electrical Pumping	80,000	20	0.05	4,000
Treatment Equipment	50,000	20	0.05	2,500
Office Furniture and Equipment	0	5	0.20	0
Transportation Equipment	0	5	0.20	0
Tools and Work Equipment	25,000	5	0.200	5,000
Lift Station Upgrade	50,000	20	0.05	2,500
Collection Mains & Manholes Equipment	0			0
Other Generator	140,000	10	0.1000	14,000
Other SCADA & Electrical	42,000	10	0.1000	4,200
SCADA	30,000	7	0.1429	4,286
Collection System				
Forcemain	0	50	0.02	0
Mains	1,011,060	75	0.0133	13,481
Manholes	0	30	0.03	0
Meters	0	20	0.05	0
Services	20,000	50	0.02	400
Other	0	20	0.05	0
Other	0	20	0.05	0
TOTAL	1,635,060			57,883
Source of Funding				
External Funding	0	Reserve Fund Balance		2,137,285
Capital Reserve	1,205,938	Contribution to Reserve Fund in Current Year		578,632
Customers (services)	20,000	Reserve Fund Expenditure in Current Year		-1,205,938
Long Term Debt	409,122	Reserve Fund Fund Balance		1,509,979
Capital from Revenue	0			
TOTAL	1,635,060			

Table 6-3

Combined WWH Sewer Rate Study Calculation of Depreciation of Tangible Plant at Total Cost 2024/25				
	Planned Capital Spending Program		Capital Cost Contribution by Others	Net Capital Cost
		Capital Reserve Rate at the beginning of the Year		578,632
LAND AND LAND RIGHTS				
Land - General	0			0
STRUCTURES AND IMPROVEMENTS				
Power and Pumping Structures	40,000	50	0.02	800
Wastewater Treatment Plant	0	25	0.04	0
Other Sludge Drying Bed	336,440	25	0.04	13,458
Other Treatment Equipment	158,500	20	0.05	7,925
Equipment				0
Electrical Pumping	80,000	20	0.05	4,000
Treatment Equipment	8,500	25	0.04	340
Treatment Equipment	40,000	20	0.05	2,000
Office Furniture and Equipment	0	5	0.20	0
Transportation Equipment	283,390	5	0.20	56,678
Tools and Work Equipment	15,000	5	0.200	3,000
Lift Station Upgrade	40,000	20	0.05	2,000
Collection Mains & Manholes Equipment	0	10	0.10	0
Other SCADA	30,000	10	0.1000	3,000
Other SCADA	30,000	7	0.1429	4,286
Other Equipment	0	10	0.1000	0
Collection System				
Forcemain	0	50	0.02	0
Mains	1,354,190	75	0.0133	18,056
Manholes	0	30	0.03	0
Meters	0	20	0.05	0
Services	20,000	50	0.02	400
Other	0	20	0.05	0
Other	0	20	0.05	0
TOTAL	2,436,020			115,942
Source of Funding				
External Funding	0	Reserve Fund Balance		1,509,979
Capital Reserve	1,153,357	Contribution to Reserve Fund in Current Year		694,574
Customers (services)	20,000	Reserve Fund Expenditure in Current Year		-1,153,357
Long Term Debt	1,254,163	Reserve Fund Fund Balance		1,051,196
Capital from Revenue	8,500			
TOTAL	2,436,020			

Table 6-4

Combined WWH Sewer Rate Study Calculation of Depreciation of Tangible Plant at Total Cost 2025/26				
	Planned Capital Spending Program		Capital Cost Contribution by Others	Net Capital Cost
		Capital Reserve Rate at the beginning of the Year		694,574
LAND AND LAND RIGHTS				
Land - General	0			0
STRUCTURES AND IMPROVEMENTS				
Power and Pumping Structures	0	50	0.02	0
Wastewater Treatment Plant	0	40	0.03	0
Other Wastewater Structures	600,000	25	0.04	24,000
Other Treatment Equipment	3,100,000	50	0.02	62,000
Equipment	0			0
Electrical Pumping	80,000	20	0.05	4,000
Treatment Equipment	695,000	20	0.05	34,750
Office Furniture and Equipment	0	5	0.20	0
Transportation Equipment	0	5	0.20	0
Tools and Work Equipment	0	5	0.200	0
Lift Station Upgrade	35,000	20	0.05	1,750
Collection Mains & Manholes Equipment	0	20	0.05	0
Other SCADA	0	10	0.1000	0
Other Equipment	0	10	0.1000	0
Collection System				
Forcemain	0	50	0.02	0
Mains	1,254,600	75	0.0133	16,728
Manholes	0	30	0.03	0
Meters	0	20	0.05	0
Services	20,000	50	0.02	400
Lagoon Drive STP Sludge Removal	0	20	0.05	0
Other	0	20	0.05	0
TOTAL	5,784,600			143,628
Source of Funding				
			Reserve Fund Balance	1,051,196
External Funding	1,550,000		Contribution to Reserve Fund in Current Year	838,202
Capital Reserve	1,152,600		Reserve Fund Expenditure in Current Year	-1,152,600
Customers (services)	20,000			
Long Term Debt	3,052,000		Reserve Fund Fund Balance	736,799
Capital from Revenue	10,000			
TOTAL	5,784,600			

Table 6-5

Combined WWH Sewer Rate Study Calculation of Depreciation of Tangible Plant at Total Cost 2026/27				
	Planned Capital Spending Program		Capital Cost Contribution by Others	Net Capital Cost
		Capital Reserve Rate at the beginning of the Year		838,202
LAND AND LAND RIGHTS				
Land - General	0			0
STRUCTURES AND IMPROVEMENTS				
Power and Pumping Structures	0	50	0.02	0
Wastewater Treatment Plant	0	25	0.04	0
Other Wastewater Structures	0	25	0.04	0
Other Treatment Equipment	1,008,500	20	0.05	50,425
Equipment				0
Electrical Pumping	80,000	20	0.05	4,000
Treatment Equipment	44,000	20	0.05	2,200
Office Furniture and Equipment	0	5	0.20	0
Transportation Equipment	0	5	0.20	0
Tools and Work Equipment	15,000	5	0.200	3,000
Lift Station Upgrade	35,000	20	0.05	1,750
Collection Mains & Manholes Equipment	0			0
Other Equipment	0	10	0.1000	0
Other Equipment	0	10	0.1000	0
Collection System				
Forcemain	0	50	0.02	0
Mains	1,624,850	75	0.0133	21,665
Manholes	0	30	0.03	0
Meters	0	20	0.05	0
Services	20,000	50	0.02	400
Other	0	20	0.05	0
Other	0	20	0.05	0
TOTAL	2,827,350			83,440
Source of Funding				
		Reserve Fund Balance		736,799
External Funding	500,000	Contribution to Reserve Fund in Current Year		921,642
Capital Reserve	913,280	Reserve Fund Expenditure in Current Year		-913,280
Customers (services)	20,000			
Long Term Debt	1,385,070	Reserve Fund Fund Balance		745,161
Capital from Revenue	9,000			
TOTAL	2,827,350			

Leachate Treatment Charge

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Total Flow combined System

Effluent into all Plants	846,036	cubic meters	
Effluent into plant from Windsor	0	cubic meters	
Effluent into plant - TMP and Wentworth	-	cubic meters	
Leachate Flow	38,503	cubic meters	(38,503 tonnes)
Total Effluent flow into STP	884,539	cubic meters	
Percent of Effluent from Leachate	4.4%		

Flow to Treatment Plant only

Effluent into plant from Windsor	381,817	cubic meters	
Effluent into plant - TMP and Wentworth	169,583	cubic meters	
Leachate Flow	38,503	cubic meters	(38,503 tonnes)
Total Effluent flow into STP	589,903	cubic meters	
Percent of Effluent from Leachate	6.5%		

Table 7-1

Combined WWH Sewer Rate Study Allocation of Leachate Treatment Charge 2023/24				
	Revenue	Service	Leachate Flow	Leachate Treatment
OPERATING EXPENDITURES	Required	Allocation	Allocation	Charge
Sewage Collection	69,500	0.0%	4.4%	-
Sewage Lift Stations	155,587	25.0%	4.4%	1,693
Sewage Treatment West Hants	121,150	100.0%	4.4%	5,331
Sewage Treatment - Lagoon Drive	89,160	100.0%	4.4%	3,923
Sewage Treatment - Wentworth Road	78,250	100.0%	4.4%	3,443
Administration and General	1,001,703	25.0%	4.4%	10,901
Capital Reserve Contribution Windsor	216,687	50.0%	6.5%	7,042
Capital Reserve Contribution West Hants	361,945	0.0%	0.0%	-
Taxes	0	0.0%	0.0%	-
Non Opt Expenditures less Non Opt Revenue	419,242	40.0%	4.4%	7,300
TOTAL	2,513,225			39,633

Table 7-2

Combined WWH Sewer Rate Study Allocation of Leachate Treatment Charge 2024/25				
	Revenue	Service	Leachate Flow	Leachate Treatment
OPERATING EXPENDITURES	Required	Allocation	Allocation	Charge
Sewage Collection	71,585	0.0%	4.4%	-
Sewage Lift Stations	164,688	25.0%	4.4%	1,792
Sewage Treatment West Hants	127,231	100.0%	4.4%	5,538
Sewage Treatment - Lagoon Drive	93,780	100.0%	4.4%	4,082
Sewage Treatment - Wentworth Road	81,796	100.0%	4.4%	3,560
Administration and General	1,024,598	25.0%	4.4%	11,150
Capital Reserve Contribution Windsor	281,706	50.0%	6.5%	9,155
Capital Reserve Contribution West Hants	412,868	0.0%	0.0%	-
Taxes	0	0.0%	0.0%	-
Non Opt Expenditures less Non Opt Revenue	582,628	40.0%	4.4%	10,144
TOTAL	2,840,879			45,423

Table 7-3

Combined WWH Sewer Rate Study Allocation of Leachate Treatment Charge 2025/26				
	Revenue	Service	Leachate Flow	Leachate Treatment
OPERATING EXPENDITURES	Required	Allocation	Allocation	Charge
Sewage Collection	73,733	0.0%	4.4%	-
Sewage Lift Stations	171,317	25.0%	4.4%	1,864
Sewage Treatment West Hants	131,048	100.0%	4.4%	5,704
Sewage Treatment - Lagoon Drive	96,731	100.0%	4.4%	4,211
Sewage Treatment - Wentworth Road	84,678	100.0%	4.4%	3,686
Administration and General	1,055,810	25.0%	4.4%	11,490
Capital Reserve Contribution Windsor	354,083	50.0%	6.5%	11,508
Capital Reserve Contribution West Hants	484,120	0.0%	0.0%	-
Taxes	0	0.0%	0.0%	-
Non Opt Expenditures less Non Opt Revenue	1,002,109	40.0%	4.4%	17,448
TOTAL	3,453,628			55,911

Table 7-4

Combined WWH Sewer Rate Study Allocation of Leachate Treatment Charge 2026/27				
	Revenue	Service	Leachate Flow	Leachate Treatment
OPERATING EXPENDITURES	Required	Allocation	Allocation	Charge
Sewage Collection	75,945	0.0%	4.4%	-
Sewage Lift Stations	178,421	25.0%	4.4%	1,942
Sewage Treatment West Hants	134,979	100.0%	4.4%	5,876
Sewage Treatment - Lagoon Drive	99,633	100.0%	4.4%	4,337
Sewage Treatment - Wentworth Road	87,218	100.0%	4.4%	3,797
Administration and General	1,089,324	25.0%	4.4%	11,854
Capital Reserve Contribution Windsor	381,951	50.0%	6.5%	12,413
Capital Reserve Contribution West Hants	539,691	0.0%	0.0%	-
Taxes	0	0.0%	0.0%	-
Non Opt Expenditures less Non Opt Revenue	1,118,761	40.0%	4.4%	19,479
TOTAL	3,705,924			59,698

Table 8-1

03-Sep-23

Combined WWH Sewer Rate Study Calculation of Revenue Required for Each Billing/Cost Category 2023/24							
	Total Revenue	Less	Net Revenue				
	Required	Leachate	from	Base	Effluent		
		Charge	Customers				
Sewage Collection	69,500	0	69,500	0%	0	100%	69,500
Sewage Lift Stations	155,587	1,693	153,894	0%	0	100%	153,894
Sewage Treatment West Hants	121,150	5,331	115,819	0%	0	100%	115,819
Sewage Treatment - Lagoon Drive	89,160	3,923	85,237	0%	0	100%	85,237
Sewage Treatment - Wentworth Road	78,250	3,443	74,807	0%	0	100%	74,807
Administration and General	1,001,703	10,901	990,802	100%	990,802	0%	0
Capital Reserve Contribution Windsor	216,687	7,042	209,644	0%	0	100%	209,644
Capital Reserve Contribution West Hants	361,945	0	361,945	0%	0	100%	361,945
Taxes	0	0	0	0%	0	100%	0
Non Opt Expenditures less Non Opt Revenue	419,242	7,300	411,943	5%	20,597	95%	391,346
SUBTOTAL	2,513,225	39,633	2,473,592		1,011,399		1,462,193
TOTAL	2,513,225	39,633	2,473,592		1,011,399		1,462,193

Table 8-2

Combined WWH Sewer Rate Study Calculation of Revenue Required for Each Billing/Cost Category 2024/25							
	Total Revenue	Less	Net Revenue				
	Required	Leachate	from	Base	Effluent		
		Charge					
Sewage Collection	71,585	0	71,585	0%	0	100%	71,585
Sewage Lift Stations	164,688	1,792	162,895	0%	0	100%	162,895
Sewage Treatment West Hants	127,231	5,538	121,693	0%	0	100%	121,693
Sewage Treatment - Lagoon Drive	93,780	4,082	89,697	0%	0	100%	89,697
Sewage Treatment - Wentworth Road	81,796	3,560	78,236	0%	0	100%	78,236
Administration and General	1,024,598	11,150	1,013,448	100%	1,013,448	0%	0
Capital Reserve Contribution Windsor	281,706	9,155	272,550	0%	0	100%	272,550
Capital Reserve Contribution West Hants	412,868	0	412,868	0%	0	100%	412,868
Taxes	0	0	0	0%	0	100%	0
Non Opt Expenditures less Non Opt Revenue	582,628	10,144	572,484	15%	85,873	85%	486,611
SUBTOTAL	2,769,294	45,423	2,723,872		1,099,320		1,624,551
TOTAL	2,769,294				1,099,320		1,624,551

Table 8-3

Combined WWH Sewer Rate Study Calculation of Revenue Required for Each Billing/Cost Category 2025/26							
	Total Revenue			Base		Effluent	
	Required						
Sewage Collection	73,733	0	73,733	0%	0	100%	73,733
Sewage Lift Stations	171,317	1,864	169,453	0%	0	100%	169,453
Sewage Treatment West Hants	131,048	5,704	125,344	0%	0	100%	125,344
Sewage Treatment - Lagoon Drive	96,731	4,211	92,521	0%	0	100%	92,521
Sewage Treatment - Wentworth Road	84,678	3,686	80,992	0%	0	100%	80,992
Administration and General	1,055,810	11,490	1,044,320	100%	1,044,320	0%	0
Capital Reserve Contribution Windsor	354,083	11,508	342,575	15%	51,386	85%	291,189
Capital Reserve Contribution West Hants	484,120	0	484,120	0%	0	100%	484,120
Taxes	0	0	0	0%	0	100%	0
Non Opt Expenditures less Non Opt Revenue	1,002,109	17,448	984,661	25%	246,165	75%	738,495
SUBTOTAL	3,379,895	55,911	3,323,985		1,341,872		1,982,113
TOTAL	3,379,895				1,341,872		1,982,113

Table 8-4

Combined WWH Sewer Rate Study Calculation of Revenue Required for Each Billing/Cost Category 2026/27							
	Total Revenue			Base		Effluent	
	Required						
Sewage Collection	75,945	0	75,945	0%	0	100%	75,945
Sewage Lift Stations	178,421	1,942	176,479	0%	0	100%	176,479
Sewage Treatment West Hants	134,979	5,876	129,104	0%	0	100%	129,104
Sewage Treatment - Lagoon Drive	99,633	4,337	95,296	0%	0	100%	95,296
Sewage Treatment - Wentworth Road	87,218	3,797	83,422	0%	0	100%	83,422
Administration and General	1,089,324	11,854	1,077,470	100%	1,077,470	0%	0
Capital Reserve Contribution Windsor	381,951	12,413	369,537	20%	73,907	80%	295,630
Capital Reserve Contribution West Hants	539,691	0	539,691	0%	0	100%	539,691
Taxes	0	0	0	0%	0	100%	0
Non Opt Expenditures less Non Opt Revenue	1,118,761	19,479	1,099,282	30%	329,785	70%	769,497
SUBTOTAL	3,705,924	59,698	3,646,226		1,481,162		2,165,064
TOTAL	3,705,924				1,481,162		2,165,064

Table 9-1

03-Sep-23

Combined WWH Sewer Rate Study Service Connections and Equivalents 2023/24			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	121	1	121
15mm - 5/8"	3832	1	3,832
19 mm - 3/4"	55	1.5	83
25 mm - 1"	48	2.5	120
37 mm - 1.5"	19	5	95
50 mm - 2"	35	8	280
75 mm - 3 "	6	16	96
100 mm - 4"	4	25	100
150 mm - 6"	0	50	0
200 mm - 8"	0	90	0
TOTAL	4120		4,727

Table 9-2

Combined WWH Sewer Rate Study Service Connections and Equivalents 2024/25			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	121	1	121
15mm - 5/8"	3847	1	3,847
19 mm - 3/4"	55	1.5	83
25 mm - 1"	48	2.5	120
37 mm - 1.5"	19	5	95
50 mm - 2"	35	8	280
75 mm - 3 "	6	16	96
100 mm - 4"	4	25	100
150 mm - 6"	0	50	0
200 mm - 8"	0	90	0
TOTAL	4135		4,742

Table 9-3

Combined WWH Sewer Rate Study Service Connections and Equivalents 2025/26			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	121	1	121
15mm - 5/8"	3862	1	3,862
19 mm - 3/4"	55	1.5	83
25 mm - 1"	48	2.5	120
37 mm - 1.5"	19	5	95
50 mm - 2"	35	8	280
75 mm - 3 "	6	16	96
100 mm - 4"	4	25	100
150 mm - 6"	0	50	0
200 mm - 8"	0	90	0
TOTAL	4150		4,757

Table 9-4

Combined WWH Sewer Rate Study Service Connections and Equivalents 2026/27			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	121	1	121
15mm - 5/8"	3877	1	3,877
19 mm - 3/4"	55	1.5	83
25 mm - 1"	48	2.5	120
37 mm - 1.5"	19	5	95
50 mm - 2"	35	8	280
75 mm - 3 "	6	16	96
100 mm - 4"	4	25	100
150 mm - 6"	0	50	0
200 mm - 8"	0	90	0
TOTAL	4165		4,772

Table 10-1

03-Sep-23

Combined WWH Sewer Rate Study Wastewater Base Charges 2023/24					
Meter Size	Capacity Ratio	Base Charge	Total Base Charge		
			Annual	Quarterly	Monthly
Unmetered	1	213.98	213.98	53.50	17.83
15mm - 5/8"	1	213.98	213.98	53.50	17.83
19 mm - 3/4"	1.5	320.98	320.98	80.24	26.75
25 mm - 1"	2.5	534.96	534.96	133.74	44.58
37 mm - 1.5"	5	1,069.92	1,069.92	267.48	89.16
50 mm - 2"	8	1,711.88	1,711.88	427.97	142.66
75 mm - 3 "	16	3,423.76	3,423.76	855.94	285.31
100 mm - 4"	25	5,349.62	5,349.62	1,337.41	445.80
150 mm - 6"	50	10,699.24	10,699.24	2,674.81	891.60
200 mm - 8"	90	19,258.64	19,258.64	4,814.66	1,604.89
TOTAL					

Table 10-2

Combined WWH Sewer Rate Study Wastewater Base Charges 2024/25					
Meter Size	Capacity Ratio	Base Charge	Total Base Charge		
			Annual	Quarterly	Monthly
Unmetered	1	231.85	231.85	57.96	19.32
15mm - 5/8"	1	231.85	231.85	57.96	19.32
19 mm - 3/4"	1.5	347.78	347.78	86.94	28.98
25 mm - 1"	2.5	579.63	579.63	144.91	48.30
37 mm - 1.5"	5	1,159.25	1,159.25	289.81	96.60
50 mm - 2"	8	1,854.81	1,854.81	463.70	154.57
75 mm - 3 "	16	3,709.61	3,709.61	927.40	309.13
100 mm - 4"	25	5,796.27	5,796.27	1,449.07	483.02
150 mm - 6"	50	11,592.54	11,592.54	2,898.13	966.04
200 mm - 8"	90	20,866.57	20,866.57	5,216.64	1,738.88
TOTAL					

Table 10-3

Combined WWH Sewer Rate Study Wastewater Base Charges 2025/26					
Meter Size	Capacity Ratio	Base Charge	Total Base Charge		
			Annual	Quarterly	Monthly
Unmetered	1	282.11	282.11	70.53	23.51
15mm - 5/8"	1	282.11	282.11	70.53	23.51
19 mm - 3/4"	1.5	423.17	423.17	105.79	35.26
25 mm - 1"	2.5	705.28	705.28	176.32	58.77
37 mm - 1.5"	5	1,410.57	1,410.57	352.64	117.55
50 mm - 2"	8	2,256.91	2,256.91	564.23	188.08
75 mm - 3 "	16	4,513.81	4,513.81	1,128.45	376.15
100 mm - 4"	25	7,052.83	7,052.83	1,763.21	587.74
150 mm - 6"	50	14,105.66	14,105.66	3,526.42	1,175.47
200 mm - 8"	90	25,390.19	25,390.19	6,347.55	2,115.85
TOTAL					

Table 10-4

Combined WWH Sewer Rate Study Wastewater Base Charges 2026/27					
Meter Size	Capacity Ratio	Base Charge	Total Base Charge		
			Annual	Quarterly	Monthly
Unmetered	1	310.42	310.42	77.60	25.87
15mm - 5/8"	1	310.42	310.42	77.60	25.87
19 mm - 3/4"	1.5	465.63	465.63	116.41	38.80
25 mm - 1"	2.5	776.05	776.05	194.01	64.67
37 mm - 1.5"	5	1,552.09	1,552.09	388.02	129.34
50 mm - 2"	8	2,483.35	2,483.35	620.84	206.95
75 mm - 3 "	16	4,966.70	4,966.70	1,241.67	413.89
100 mm - 4"	25	7,760.46	7,760.46	1,940.12	646.71
150 mm - 6"	50	15,520.93	15,520.93	3,880.23	1,293.41
200 mm - 8"	90	27,937.67	27,937.67	6,984.42	2,328.14
TOTAL					

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Table 11-1

03-Sep-23

Combined WWH Sewer Rate Study Estimated Effluent Flow by Block		
Meter Size	Actual Current Consumption	2023/24 Estimated Consumption
	1st Block (Cubic meters)	1st Block (Cubic Meters)
Unmetered	15,639	15,639
15mm - 5/8"	525,812	518,642
19 mm - 3/4"	26,680	26,680
25 mm - 1"	32,694	32,694
37 mm - 1.5"	30,080	30,080
50 mm - 2"	157,997	157,997
75 mm - 3 "	27,066	27,066
100 mm - 4"	30,068	30,068
150 mm - 6"	0	0
200 mm - 8"	0	0
Less non-treated flows	0	0
TOTAL	846,036	838,866

Table 11-2

Combined WWH Sewer Rate Study Estimated Effluent Flow by Block		
Meter Size	2024/25 Estimated Consumption	2025/26 Estimated Consumption
	1st Block (Cubic meters)	1st Block (Cubic Meters)
Unmetered	15,639	15,639
15mm - 5/8"	513,501	508,449
19 mm - 3/4"	26,680	26,680
25 mm - 1"	32,694	32,694
37 mm - 1.5"	30,080	30,080
50 mm - 2"	157,997	157,997
75 mm - 3 "	27,066	27,066
100 mm - 4"	30,068	30,068
150 mm - 6"	0	0
200 mm - 8"	0	0
Less non-treated flows	0	0
TOTAL	833,725	828,673

Effluent Charge

Table 12-1

03-Sep-23

Combined WWH Sewer Rate Study Calculation of Wastewater Effluent Charge 2023/24	
BLOCK 1	
<u>Total Charge Base and Commodity Worksheet (Table 9-1)</u>	1.743
Quantity from Effluent Flow Worksheet (Table 12-1)	
TOTAL EFFLUENT CHARGE PER Cubic Meter	1.743

Table 12-2

Combined WWH Sewer Rate Study Calculation of Wastewater Effluent Charge 2024/25	
BLOCK 1	
<u>Total Charge Base and Commodity Worksheet (Table 9-2)</u>	1.949
Quantity from Effluent Flow Worksheet (Table 12-2)	
TOTAL EFFLUENT CHARGE PER Cubic Meter	1.949

Table 12-3

Combined WWH Sewer Rate Study Calculation of Wastewater Effluent Charge 2025/26	
BLOCK 1	
<u>Total Charge Base and Commodity Worksheet (Table 9-3)</u>	2.392
Quantity from Effluent Flow Worksheet (Table 12-3)	
TOTAL EFFLUENT CHARGE PER Cubic Meter	2.392

Table 12-4

Combined WWH Sewer Rate Study Calculation of Wastewater Effluent Charge 2026/27	
BLOCK 1	
<u>Total Charge Base and Commodity Worksheet (Table 9-4)</u> Quantity from Effluent Flow Worksheet (Table 12-4)	#DIV/0!
TOTAL EFFLUENT CHARGE PER Cubic Meter	#DIV/0!

DRAFT

Table 13-1

03-Sep-23

Table 10-1

08 Sep 20

Combined WWH Sewer Rate Study				
Wastewater Effluent Charge				
2023/24				
BASE CHARGE				
Meter Size	Number	Base Rate	Dollar Revenue	
Unmetered	121	213.98	25,892	
15mm - 5/8"	3,832	213.98	819,990	
19 mm - 3/4"	55	320.98	17,654	
25 mm - 1"	48	534.96	25,678	
37 mm - 1.5"	19	1,069.92	20,329	
50 mm - 2"	35	1,711.88	59,916	
75 mm - 3 "	6	3,423.76	20,543	
100 mm - 4"	4	5,349.62	21,398	
150 mm - 6"	0	10,699.24	0	
200 mm - 8"	0	19,258.64	0	
TOTAL BASE REVENUE			1,011,399	
EFFLUENT CHARGE				
	Quantity	\$/ Cubic Meter		
1st Block	838,866	1.743	1,462,193	
LEACHATE CHARGE			39,633	
TOTAL OPERATING REVENUES FOR YEAR (BASE + EFFLUENT)			2,513,225	

Table 13-2

Combined WWH Sewer Rate Study				
Wastewater Effluent Charge				
2024/25				
BASE CHARGE				
<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>	
Unmetered	121	231.85	28,054	
15mm - 5/8"	3,847	231.85	891,930	
19 mm - 3/4"	55	347.78	19,128	
25 mm - 1"	48	579.63	27,822	
37 mm - 1.5"	19	1,159.25	22,026	
50 mm - 2"	35	1,854.81	64,918	
75 mm - 3 "	6	3,709.61	22,258	
100 mm - 4"	4	5,796.27	23,185	
150 mm - 6"	0	11,592.54	0	
200 mm - 8"	0	20,866.57	0	
TOTAL BASE REVENUE			1,099,320	
EFFLUENT CHARGE				
	Quantity	\$/ Cubic Meter		
1st Block	833,725	1.949	1,624,551	
LEACHATE CHARGE			45,423	
TOTAL OPERATING REVENUES FOR YEAR (BASE + EFFLUENT)			2,769,294	

Table 13-3

Combined WWH Sewer Rate Study				
Wastewater Effluent Charge				
2025/26				
BASE CHARGE				
<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>	
Unmetered	121	282.11	34,136	
15mm - 5/8"	3,862	282.11	1,089,521	
19 mm - 3/4"	55	423.17	23,274	
25 mm - 1"	48	705.28	33,854	
37 mm - 1.5"	19	1,410.57	26,801	
50 mm - 2"	35	2,256.91	78,992	
75 mm - 3 "	6	4,513.81	27,083	
100 mm - 4"	4	7,052.83	28,211	
150 mm - 6"	0	14,105.66	0	
200 mm - 8"	0	25,390.19	0	
TOTAL BASE REVENUE			1,341,872	
EFFLUENT CHARGE				
	Quantity	\$/ Cubic Meter		
1st Block	828,673	2.392	1,982,113	
LEACHATE CHARGE			55,911	
TOTAL OPERATING REVENUES FOR YEAR (BASE + EFFLUENT)			3,379,895	

Proposed Wastewater Rates

Table 14-1

03-Sep-23

Combined WWH Sewer Rate Study Wastewater Rates 2023/24			
	<u>Annual</u>	<u>Quarterly</u>	
(b) <u>Base Charges</u>			
Size of Meter	<u>Annual</u>	<u>Quarterly</u>	<u>Monthly</u>
15mm - 5/8"	213.98	53.50	17.83
19 mm - 3/4"	320.98	80.24	26.75
25 mm - 1"	534.96	133.74	44.58
37 mm - 1.5"	1,069.92	267.48	89.16
50 mm - 2"	1,711.88	427.97	142.66
75 mm - 3 "	3,423.76	855.94	285.31
100 mm - 4"	5,349.62	1,337.41	445.80
150 mm - 6"	10,699.24	2,674.81	891.60
200 mm - 8"	19,258.64	4,814.66	1,604.89
(c) Consumption Rate (per Cubic Meter) \$ 1.74 per Cubic Meter			

Table 14-2

Combined WWH Sewer Rate Study Wastewater Rates 2024/25			
	<u>Annual</u>	<u>Quarterly</u>	
(b) <u>Base Charges</u>			
Size of Meter	<u>Annual</u>	<u>Quarterly</u>	<u>Monthly</u>
15mm - 5/8"	231.85	57.96	19.32
19 mm - 3/4"	347.78	86.94	28.98
25 mm - 1"	579.63	144.91	48.30
37 mm - 1.5"	1,159.25	289.81	96.60
50 mm - 2"	1,854.81	463.70	154.57
75 mm - 3 "	3,709.61	927.40	309.13
100 mm - 4"	5,796.27	1,449.07	483.02
150 mm - 6"	11,592.54	2,898.13	966.04
200 mm - 8"	20,866.57	5,216.64	1,738.88
(c) Consumption Rate (per Cubic Meter) \$ 1.95 per Cubic Meter			

Table 14-3

Combined WWH Sewer Rate Study Wastewater Rates 2025/26			
	<u>Annual</u>	<u>Quarterly</u>	
(b) <u>Base Charges</u>			
Size of Meter	<u>Annual</u>	<u>Quarterly</u>	<u>Monthly</u>
Standard	282.11	70.53	23.51
19 mm	423.17	105.79	35.26
25 mm	705.28	176.32	58.77
37 mm	1,410.57	352.64	117.55
50 mm	2,256.91	564.23	188.08
75 mm	4,513.81	1,128.45	376.15
100 mm	7,052.83	1,763.21	587.74
150 mm	14,105.66	3,526.42	1,175.47
200 mm	25,390.19	6,347.55	2,115.85
(c) Consumption Rate (per Cubic Meter) \$ 2.39 per Cubic Meter			

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Table 15-1

03-Sep-23

WEST HANTS

Combined WWH Sewer Rate Study Comparison of Average Quarterly Rates 2023/24										
Meter Size	Average Flow	Base Rate		Change	Effluent Rate		Change	Charge per Quarter		Change
	c.m./quarter	Existing	Proposed	%	Existing	Proposed	%	Existing	Proposed	%
Unmetered	36	62.32	53.50	-14.2%	61.63	63.19	2.5%	123.95	116.68	-5.9%
15mm - 5/8"	35	62.32	53.50	-14.2%	59.50	61.01	2.5%	121.82	114.50	-6.0%
19 mm - 3/4"	54	93.49	80.24	-14.2%	92.12	94.45	2.5%	185.61	174.70	-5.9%
25 mm - 1"	167	155.81	133.74	-14.2%	284.68	291.89	2.5%	440.49	425.63	-3.4%
37 mm - 1.5"	336	311.62	267.48	-14.2%	571.84	586.32	2.5%	883.46	853.80	-3.4%
50 mm - 2"	567	498.60	427.97	-14.2%	963.62	988.02	2.5%	1,462.22	1,415.99	-3.2%
75 mm - 3"	2,061	997.19	855.94	-14.2%	3,504.27	3,593.03	2.5%	4,501.46	4,448.97	-1.2%
100 mm - 4"	459	1,558.11	1,337.41	-14.2%	780.09	799.85	2.5%	2,338.20	2,137.25	-8.6%
150 mm - 6"	-	3,116.22	2,674.81	-14.2%	-	-		-	2,674.81	0.0%

WINDSOR

Combined WWH Sewer Rate Study Comparison of Average Quarterly Rates 2023/24										
Meter Size	Average Flow	Base Rate		Change	Effluent Rate		Change	Charge per Quarter		Change
	c.m./quarter	Existing	Proposed	%	Existing	Proposed	%	Existing	Proposed	%
15mm - 5/8"	38	55.33	53.50	-3.3%	76.53	65.52	-14.4%	131.86	119.01	-9.7%
19 mm - 3/4"	124	82.99	80.24	-3.3%	251.87	215.63	-14.4%	334.86	295.87	-11.6%
25 mm - 1"	167	138.32	133.74	-3.3%	340.32	291.36	-14.4%	478.64	425.10	-11.2%
37 mm - 1.5"	418	276.63	267.48	-3.3%	851.97	729.39	-14.4%	1,128.60	996.87	-11.7%
50 mm - 2"	1,082	442.61	427.97	-3.3%	2,203.54	1,886.49	-14.4%	2,646.15	2,314.46	-12.5%
75 mm - 3"	277	885.22	855.94	-3.3%	562.95	481.96	-14.4%	1,448.17	1,337.90	-7.6%
100 mm - 4"	2,975	1,383.16	1,337.41	-3.3%	6,056.85	5,185.38	-14.4%	7,440.01	6,522.79	-12.3%
150 mm - 6"	-	2,766.31	2,674.81	-3.3%	-	-		-	2,674.81	0.0%

Combined WWH

Combined WWH Sewer Rate Study Comparison of Average Quarterly Rates 2024/25										
Meter Size	Average Flow	Base Rate		Change	Effluent Rate		Change	Charge per Quarter		Change
	c.m./quarter	Existing	Proposed	%	Existing	Proposed	%	Existing	Proposed	%
Unmetered	32	53.50	57.96	8.3%	54.93	62.96	14.6%	108.43	120.92	11.5%
15mm - 5/8"	33	53.50	57.96	8.3%	56.73	65.02	14.6%	110.23	122.99	11.6%
19 mm - 3/4"	121	80.24	86.94	8.3%	206.17	236.31	14.6%	286.41	323.25	12.9%
25 mm - 1"	170	133.74	144.91	8.3%	289.48	331.80	14.6%	423.22	476.70	12.6%
37 mm - 1.5"	396	267.48	289.81	8.3%	672.84	771.21	14.6%	940.32	1,061.02	12.8%
50 mm - 2"	1,129	427.97	463.70	8.3%	1,918.54	2,199.04	14.6%	2,346.51	2,662.74	13.5%
75 mm - 3"	1,128	855.94	927.40	8.3%	1,917.14	2,197.44	14.6%	2,773.08	3,124.84	12.7%
100 mm - 4"	1,879	1,337.41	1,449.07	8.3%	3,194.70	3,661.78	14.6%	4,532.11	5,110.84	12.8%
150 mm - 6"	-	2,674.81	2,898.13	8.3%	-	-		-	2,898.13	0.0%

Table 15-2

Combined WWH Sewer Rate Study Comparison of Average Rates 2025/26										
Meter Size	Average Flow	Base Rate		Change	Effluent Rate		Change	Charge per Quarter		Change
	c.m./quarter	Existing	Proposed	%	Existing	Proposed	%	Existing	Proposed	%
Unmetered	32	57.96	70.53	21.7%	62.96	77.29	22.8%	120.92	147.82	22.2%
15mm - 5/8"	33	57.96	70.53	21.7%	65.02	78.73	21.1%	122.99	149.25	21.4%
19 mm - 3/4"	121	86.94	105.79	21.7%	236.31	290.08	22.8%	323.25	395.87	22.5%
25 mm - 1"	170	144.91	176.32	21.7%	331.80	407.29	22.8%	476.70	583.61	22.4%
37 mm - 1.5"	396	289.81	352.64	21.7%	771.21	946.69	22.8%	1,061.02	1,299.33	22.5%
50 mm - 2"	1,129	463.70	564.23	21.7%	2,199.04	2,699.40	22.8%	2,662.74	3,263.63	22.6%
75 mm - 3 "	1,128	927.40	1,128.45	21.7%	2,197.44	2,697.44	22.8%	3,124.84	3,825.89	22.4%
100 mm - 4"	1,879	1,449.07	1,763.21	21.7%	3,661.78	4,494.97	22.8%	5,110.84	6,258.17	22.4%
150 mm - 6"	-	2,898.13	3,526.42	21.7%	-	-	0.0%	2,898.13	3,526.42	0.0%

Table 15-3

Appendix 1

Loan Calculator

Long Term Debt

2022/23

Interest Rate

Term in years

Capital

6.0%

20

\$0

Payment Schedule

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

Loan Calculator		Interest Rate	6.0%	
Long Term Debt		Term in years	20	
2023/24		Capital	\$409,122	
Payment Schedule				
	Principal	Interest	Total	Balance
Year				
1	\$11,121.80	24,547.32	35,669.12	398,000.20
2	\$11,789.11	23,880.01	35,669.12	386,211.09
3	\$12,496.45	23,172.67	35,669.12	373,714.64
4	\$13,246.24	22,422.88	35,669.12	360,468.39
5	\$14,041.02	21,628.10	35,669.12	346,427.38
6	\$14,883.48	20,785.64	35,669.12	331,543.90
7	\$15,776.49	19,892.63	35,669.12	315,767.41
8	\$16,723.08	18,946.04	35,669.12	299,044.34
9	\$17,726.46	17,942.66	35,669.12	281,317.88
10	\$18,790.05	16,879.07	35,669.12	262,527.83
11	\$19,917.45	15,751.67	35,669.12	242,610.38
12	\$21,112.50	14,556.62	35,669.12	221,497.88
13	\$22,379.25	13,289.87	35,669.12	199,118.64
14	\$23,722.00	11,947.12	35,669.12	175,396.63
15	\$25,145.32	10,523.80	35,669.12	150,251.31
16	\$26,654.04	9,015.08	35,669.12	123,597.27
17	\$28,253.28	7,415.84	35,669.12	95,343.98
18	\$29,948.48	5,720.64	35,669.12	65,395.50
19	\$31,745.39	3,923.73	35,669.12	33,650.11
20	\$33,650.11	2,019.01	35,669.12	0.00

Loan Calculator		Interest Rate	6.0%	
Short Term Debt		Yearly	20	
2024/25		Capital	\$1,254,163	
Payment Schedule				
	Principal	Interest	Total	Balance
Year				
1	\$34,093.87	75,249.78	109,343.65	1,220,069.13
2	\$36,139.50	73,204.15	109,343.65	1,183,929.64
3	\$38,307.87	71,035.78	109,343.65	1,145,621.77
4	\$40,606.34	68,737.31	109,343.65	1,105,015.43
5	\$43,042.72	66,300.93	109,343.65	1,061,972.71
6	\$45,625.28	63,718.36	109,343.65	1,016,347.43
7	\$48,362.80	60,980.85	109,343.65	967,984.63
8	\$51,264.57	58,079.08	109,343.65	916,720.06
9	\$54,340.44	55,003.20	109,343.65	862,379.62
10	\$57,600.87	51,742.78	109,343.65	804,778.75
11	\$61,056.92	48,286.72	109,343.65	743,721.83
12	\$64,720.34	44,623.31	109,343.65	679,001.49
13	\$68,603.56	40,740.09	109,343.65	610,397.94
14	\$72,719.77	36,623.88	109,343.65	537,678.17
15	\$77,082.96	32,260.69	109,343.65	460,595.21
16	\$81,707.93	27,635.71	109,343.65	378,887.28
17	\$86,610.41	22,733.24	109,343.65	292,276.87
18	\$91,807.03	17,536.61	109,343.65	200,469.84
19	\$97,315.46	12,028.19	109,343.65	103,154.38
20	\$103,154.38	6,189.26	109,343.65	0.00

Loan Calculator		Interest Rate	6.0%	
Short Term Debt		Term in years	20	
2025/26		Capital	\$3,052,000	
Payment Schedule				
	Principal	Interest	Total	Balance
Year				
1	\$82,967.27	183,120.00	266,087.27	2,969,032.73
2	\$87,945.30	178,141.96	266,087.27	2,881,087.43
3	\$93,222.02	172,865.25	266,087.27	2,787,865.41
4	\$98,815.34	167,271.92	266,087.27	2,689,050.06
5	\$104,744.26	161,343.00	266,087.27	2,584,305.80
6	\$111,028.92	155,058.35	266,087.27	2,473,276.88
7	\$117,690.66	148,396.61	266,087.27	2,355,586.22
8	\$124,752.09	141,335.17	266,087.27	2,230,834.13
9	\$132,237.22	133,850.05	266,087.27	2,098,596.91
10	\$140,171.45	125,915.81	266,087.27	1,958,425.45
11	\$148,581.74	117,505.53	266,087.27	1,809,843.71
12	\$157,496.65	108,590.62	266,087.27	1,652,347.07
13	\$166,946.44	99,140.82	266,087.27	1,485,400.63
14	\$176,963.23	89,124.04	266,087.27	1,308,437.40
15	\$187,581.02	78,506.24	266,087.27	1,120,856.37
16	\$198,835.89	67,251.38	266,087.27	922,020.49
17	\$210,766.04	55,321.23	266,087.27	711,254.45
18	\$223,412.00	42,675.27	266,087.27	487,842.45
19	\$236,816.72	29,270.55	266,087.27	251,025.72
20	\$251,025.72	15,061.54	266,087.27	0.00



WEST HANTS REGIONAL MUNICIPALITY REPORT

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

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

Date: December 12, 2023

Subject: Councillor Information Report: Water Utility Audit Info, Utility Consolidation and Other Items

LEGISLATIVE AUTHORITY

Meeting and Committee Procedural Policy: Councillor Reports

RECOMMENDATION or DECISION REQUEST

TBD

Meetings attended over the last part of November and into December included, the Fire Services Workshop, Community Storm Meeting in Windsor, Hantsport Storm Water Management Meeting, Christmas with Santa at Ardoise Hall, Short-term Rental Session and a Public Information Meeting for 3 new development opportunities.

Calls and inquiries continue with regards to ditches and culverts and flood related matters in lowland areas of the region including College Road, Tremain Crescent, Chester Road near Hillcrest and the Martock Marsh.

In addition to the preceding over the last 2 months Council has had several discussions on water utility related matters. This has necessitated my own review of our utilities through previous rate cases and older historic budget documents that I have been fortunate to access.

Property ☒	Public Opinion ☒	Environment ☐	Social ☐	Economic ☒	Councillor Activity ☒
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DISCUSSION:

Resulting from the audit process discussion has continued over a credit which was applied to the Windsor and West Hants Water Utility (Three Mile Plains). Unresolved questions have remained with the data provided in support of the credit issued.

Additionally, discussion has also occurred with regards to a staff report in support of a new water rate study and potential consolidation of the utilities.

Although these are two separate items (Utility Financials already approved for the 2022 and 2023 audits Years, as well as Consolidation of the utilities with new rates), they are connected discussions / decisions.

Many questions remain outstanding or uncertain from prior discussions on the credit issued to the Three Mile Plains Utility and the off-setting Windsor Water Utility reduction in revenue. Key however to the discussions is I believe the volume and reading the meters.

1. The Windsor Water Utility revenue account was reduced in the 2022-2023 Audit Statement to \$25,000 based on an approximate credit of \$275,000.

It was then explained that almost 2 years ago... when prepping for the 2022-2023 budget that revenues at that point had already surpassed the revenue budget. A review of the meter was undertaken and it reflected 40 million liters of water was going through that meter every quarter.

While many possibilities were identified in an earlier discussion (CoTW Nov) (cracked valve, open valve, low flow at night when water might sneak by and other options), the focus was narrowed in our last session that the meter was not calibrated correctly and / or the meter was read incorrectly (ignoring the decimal). It was additionally identified that 40 million liters per quarter was being read through the meter and that between 4 million and 9 million liters per quarter was more accurate / appropriate depending on the time of year.

In contrast, a review of our historical rate study information submitted to the NSUARB in 2014 and then 2016 and also 2010 for TMP, appears to contradict the assertion that 'between 4 and 9 million liters is more accurate for Three Mile Plains Utility'. To be clear, historical data shows that 4 to 9 million liters of water would only satisfy the needs of 10% to 25% of the current water needs in Three Mile Plains (5/8th inch meter).

Table 1. - 5/8th Inch Meter Usage

	5/8 Meter # Per Utility	Cubic Meters	Imp Gallons	Liters	
		(Total Annual Use - 5/8 Meter Only)			Liters / Quarter
Hantsport	580	100,412	22,087,552	100,412,000	25,103,000
Falmouth	749	155,179	34,139,380	155,179,000	38,794,750
Three Mile Plains	954	155,713	34,256,860	155,713,000	38,928,250
Total		411,304	90,483,792	411,304,000	102,826,000
Data Source: West Hants Rate Study 2014 on File NSUARB 5/8th meters represent 85% + of all water usage Consumption in bold reflects unit of measure from the 2014 Rate study (Hantsport m3, Falmouth and TMP Imp Gal)					

The data in the Table 2 below reflects all water usage amongst the three utilities which better aligns with the wholesale meter between the Windsor and West Hants / Three Mile plans Utility.

Table 2. All Meter Usage for West Hants Water Utilities – Comparative Data

	Water Consumption - West Hants Utilities					
	Cubic Meters	Cubic Meters	Cubic Meters	Imp Gallons	Liters	
	5/8th Meter	% of Total	(Total Annual Use - All Meters)			Liters / Qtr
Hantsport	100,412	86%	116,440	25,516,433	116,000,000	29,000,000
Falmouth	155,179	85%	182,680	40,184,089	182,680,485	45,670,121
Three Mile Plains	155,713	93%	166,832	36,698,067	166,832,715	41,708,179
TOTAL	411,304		465,952	102,398,589	465,513,201	116,378,300

2. A question was asked about the adjustment and its timing.

It was explained that we only adjust back four quarters. An estimate was done and the credit was applied from June of 2021 to April, the last billing in April when the bills and the meter were being adjusted. Regular readings are now around anywhere between 4 million to 9 million, depending on the season, summers usually have more water usage. This is the same process we would use for any of our other water utility customers, we would go back we would investigate the meter, make sure it was calibrated, make sure it was working. And with this particular meter, there was a decimal when it was importing, that wasn't captured.

That was why the meter was projecting a little higher than before. So we had to do a credit. Part of that credit was accrued into 2021 22. And then the remainder was in 20223.

**** (Unable to see or find any notes for a credit issued in 2021-2022). The only visible adjustment is the one just identified in the 2022-2023 statements following the Audit report ****

In summary, this matter initially came to light with staff almost 2 years ago.

When the Audit report was presented to Council in October of this year questions were asked related to the loss of revenue within the Windsor Water Utility (-425K). The answers provided

were insufficient for the significant change in the financial performance of the utility. Even though a trend was quoted, none is readily apparent.

While the full discussions held over the last 2 months are worth detailing, it is hoped the summary detail provided here is sufficient at present for this meeting, to rest the meter on this issue.

NEXT STEPS

To Be Determined

FINANCIAL IMPLICATIONS

To be determined

ALTERNATIVES

To be determined

ATTACHMENTS:

Images of water data from the 2014 Rate Study attached / inserted below.

CHIEF ADMINISTRATIVE OFFICER REVIEW

Pending Comments

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

Report Reviewed by: _____
(Name and Title)

Report Approved by: _____
(Name and Title)

Worksheet C-6

24-Dec-13

Three Mile Plains/Wentworth Water Utility Water Consumption by Block				
Meter Size	Actual Current Consumption		2014/15 Consumption	
	1st Block Imperial Gallons	2nd Block Imperial Gallons	1st Block Imperial Gallons	2nd Block Imperial Gallons
Unmetered	0		0	
5/8"	34,252,290		33,781,048	
3/4"	113,723		113,723	
1"	933,884		933,884	0
1.5"	1,361,170		1,361,170	
2"	37,000		37,000	
3"	0	0	0	0
4"	0	0	0	0
6"	0	0	0	0
TOTAL	36,698,067	0	36,226,825	0
	TOTAL BOTH BLOCKS	36,698,067	TOTAL BOTH BLOCKS	36,226,825

Worksheet C-6

24-Dec-13

Falmouth Water Utility Water Consumption by Block				
Meter Size	2013/14 Consumption		2014/15 Consumption	
	1st Block Imp. Gallons	2nd Block Imp. Gallons	1st Block Imp. Gallons	2nd Block Imp. Gallons
Unmetered			0	
5/8"	34,134,763		34,055,513	
3/4"	154,847		154,847	
1"	172,897		172,897	
1.5"	717,775		717,775	
2"	651,123		651,123	
3"	4,352,684		4,352,684	
4"	0		0	
6"	-		0	
8"	0		0	
TOTAL	40,184,089	0	40,104,839	0
	TOTAL BOTH BLOCKS	40,184,089	TOTAL BOTH BLOCKS	40,104,839

Worksheet C-6

14-Oct-14

Hantsport Water Utility Water Consumption by Block				
Meter Size	Actual Current Consumption		2015/16 Consumption	
	1st Block Cubic Meters	2nd Block Cubic Meters	1st Block Cubic Meters	2nd Block Cubic Meters
Unmetered	0		0	
5/8"	100,412		100,412	
3/4"	872		872	
1"	5,825		5,825	
1.5"	1,759		1,759	
2"	7,424		7,424	
3"	-		0	
4"	147		147	
6"	-		0	
TOTAL	116,440	0	116,440	0
	TOTAL BOTH BLOCKS	116,440	TOTAL BOTH BLOCKS	116,440



WEST HANTS REGIONAL MUNICIPALITY REPORT

Information ☒	Recommendation ☐	Decision Request ☐	Councillor Activity ☐
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To: Council

Submitted by: _____
Deanna Snair, Municipal Clerk

Date: December 12, 2023

Subject: Additional Recording Resources for Meetings

LEGISLATIVE AUTHORITY

Nova Scotia Municipal Government Act, Section 65 authorizes Council to expend funds for municipal purposes.

RECOMMENDATION or DECISION REQUEST

This is an information report. Next steps would be determined by Council.

Should Council choose to support purchasing a “To Go Kit” to record meetings held outside of Council Chambers at 76 Morison Drive the following recommendation would need to be made:

It is recommended for Committee of the Whole to recommend to Council that:

Council approves the allocation of funds in the amount of \$3364.00 plus applicable taxes to purchase audio and video recording equipment to be utilized in community meeting settings for the purpose of audio and video recording for public use.

BACKGROUND

Property ☐	Public Opinion ☒	Environment ☐	Social ☒	Economic ☐	Councillor Activity ☐
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Community meetings are an important tool to solicit and share information with residents. West Hants has recently experienced unprecedented events which have resulted in the municipality initiating and hosting several Community based meetings for various topics within affected areas.

During a recent community meeting it became evident that not all residents were able to attend one or more community meeting(s) for a variety of reasons. Residents expressed a desire to view/hear discussions that occurred at these meetings and have information communicated and shared with them.

Through this awareness, West Hants residents have voiced their desire to have meetings held outside of Council Chambers recorded and live streamed (if possible) for those unable to attend in-person meetings.

Although all meetings are open, and the public are welcome to attend, there is value in exploring alternative means that would see a public record captured and made available to interested parties.

Currently West Hants Regional Municipality does not have the capabilities to record (either audio or video) any meeting outside of Council Chambers located at 76 Morison Drive.

DISCUSSION

There are many benefits of having a recorded meeting:

- Enhances the understanding of the audience experience.
- Mitigates the risk of misinterpreting information. If there is a debate about what was said, individuals can go back to the recording for clarification.
- Provides flexibility for when prior commitments or time restraints may make it difficult for attendees to participate in-person.

During the November 28th Council meeting the following motion was ratified:

“COUNCIL DIRECTS THE CAO TO ENGAGE STAFF FOR THE PURPOSE OF REVIEWING ALTERNATIVE MEANS OF RECORDING PUBLIC MEETINGS HELD IN LOCATIONS THAT ARE NOT WITHIN THE MAIN CHAMBERS LOCATED AT MORISON DRIVE”.

Following the meeting staff reached out to IT for guidance and advice on the matter and to assist with identifying resources that would be required to ensure any audio/video recordings were as successful as possible.

Through conversations; a few options were discussed that would provide the ability to record a meeting and upload it at a later time for residents to listen/view it at their leisure.

Audio recordings or smart phones provide opportunities to record a meeting; however, they also create their own challenges. Poor audio quality can lead to frustrations, misinterpretation of information being shared and a negative perception of the organization. Verbal communication, including that done via audio recordings, is seen as a main method of communication. Therefore, it is crucial any audio or video recording done is clear and easy to listen to.

NEXT STEPS

Pending approval of Council, staff will proceed with securing the necessary equipment for meetings in 2024.

FINANCIAL IMPLICATION

There is a financial component to purchasing equipment. The current approved budget does not have any funds dedicated to this matter.

ALTERNATIVES

1. Council may choose to proceed with purchasing equipment to record meetings held in a community setting.
2. Council may choose to proceed as status quo and community-based meetings will not be recorded.
3. Council may choose to provide an alternate direction.

ATTACHMENTS

None

CHIEF ADMINISTRATIVE OFFICER REVIEW

Report Prepared by: _____
Deanna Snair, Municipal Clerk

Report Reviewed by:  _____
Mark Phillips, Chief Administrative Officer

Report Approved by:  _____
Mark Phillips, Chief Administrative Officer



Committee of the Whole Excerpts
December 5, 2023

**CONSULTING SERVICES AND WRITING OF REQUEST FOR PROPOSALS FOR FIRE APPARATUS
QUOTE FOR WFD'S RESCUE ENGINE 4 AND ENGINE 4 EXCERPT**

Much discussion has been held around fire apparatus (replacement schedule, apparatus specifications (wants versus needs), who prepares the Request for Proposals (RFP), levels of expertise and experience in identifying apparatus specifications within an RFP, and ensuring that RFPs are broad enough to receive as many proposals from manufacturers/suppliers as possible, etc. A need was expressed to have a third-party consultant assist WHRM fire departments and staff in creating fire apparatus needs, specifications, and recommendations for Request for Proposals.

The recommended motion was that Committee of the Whole recommends ...

**COUNCIL APPROVES GOUDREAU ASSOCIATES REVIEWING AND DEVELOPING THE REQUEST
FOR PROPOSALS FOR WINDSOR FIRE DEPARTMENT'S RESCUE ENGINE 4 AND ENGINE 4 AT THE
QUOTED PRICE OF \$14,794.16 PLUS TAX.**



WEST HANTS REGIONAL MUNICIPALITY REPORT

Information ☐	Recommendation ☒	Decision Request ☐	Councillor Activity ☐
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To: Committee of the Whole

Submitted by:

Shelleena Thornton, Municipal Operations Supervisor

Date: December 05, 2023

Subject: Consulting Services and Writing of Request for Proposals for Fire Apparatus Quote for WFD's Rescue Engine 4 and Engine 4 - Recommendation Report

LEGISLATIVE AUTHORITY

Municipal Government Act, R.S.N.S. 1998, c. 18 - Section 65 – Adoption of Budgets

RECOMMENDATION or DECISION REQUEST

... Council approves Goudreault Associates reviewing and developing the Request for Proposals for Windsor Fire Department's Rescue Engine 4 and Engine 4 at the quoted price of \$14,794.16 plus tax.

BACKGROUND

Property ☒	Public Opinion ☐	Environment ☐	Social ☐	Economic ☒	Councillor Activity ☐
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At the January 24, 2023 Council meeting, much discussion was held around fire apparatus (replacement schedule, apparatus specifications (wants versus needs), who prepares the Request for Proposals (RFP), levels of expertise and experience in identifying apparatus specifications within an RFP, and ensuring that RFPs are broad enough to receive as many proposals from manufacturers/suppliers as possible, etc.

During this meeting, Council expressed the need to have a third-party consultant to assist WHRM fire departments and staff in creating fire apparatus needs, specifications, and recommendations for Request for Proposals.

At the January 24, 2023 Council meeting, the following motion was made re. RFP# WHRMAD22-03A to replace WFD's Rescue Engine 4:

Moved and seconded that Council defer the awarding of the tender, to reissue a new tender for the apparatus as proposed. Motion Carried

Further to Council discussion, a Request for Proposals for a consultant to assist with fire apparatus RFP preparation was posted on the Nova Scotia Procurement Website on May 10, 2023, and closed June 5, 2023. One proposal was received for this two-envelope process.

At the October 24, 2023 Council meeting, the following two motions were made:

Moved and seconded that council approves the award to standing offer contract Tender WHRMRF23-01 for consulting services and writing of Request for Proposals for fire apparatus to Goudreault Associates for the two (2) year term, ending March 31, 2025. Motion Carried.

Moved and seconded that Council approves pre-approving the issuance of a Request for Proposal for the supply of an apparatus to replace Windsor Fire Department's Engine 4. Motion Carried.

DISCUSSION

In an effort to provide a quote for the Rescue Engine 4, Goudreault Associates did a quick review of the already drafted RFP# WHRMAD22-03A.

A number of preliminary factors were identified, some including (not inclusive):

- Not broad enough; therefore, unlikely to attract serious proposals from other sources/builders.
- Drafted in a way that might be perceived as sole sourced.
- Fundamental fire apparatus features can be extracted in consult with the fire truck committee; however, due to the number of required specifications, a re-write would be in order versus editing (would be quicker and more thorough).
- Ensure NFPA 1900 standard compliance (new standards effective Jan. 2024)
- To post an RFP for both the Rescue Engine 4 and Engine 4 together, should result in some cost-savings.

FINANCIAL IMPLICATIONS

The total cost including applicable taxes for the proposed consulting services is \$15,428.83. Fire consulting fees were not included during the 2023-24 Budget process. It is recommended this amount be funded through the regional fire service reserve. The fire reserve has a projected balance of \$73,702, at March 31, 2024

NEXT STEPS

Pending approval of Council, staff will engage both the Windsor Fire Department Truck Committee and Goudreault Associates to draft an RFP for the Rescue Engine 4 and Engine 4.

ALTERNATIVES

- Council may choose to not approve this project.

ATTACHMENTS

- Fire Apparatus Consultant Tender Award Excerpt and Rec Report 2023-10
- Fire Apparatus Pre-approval Excerpt and Rec Report 2023-10

CHIEF ADMINISTRATIVE OFFICER REVIEW

The recommendation is in alignment with past discussions with Council and the fire service.

A reminder to Council that the recommendation includes an RFP for two trucks. They are noted as follows:

1. Rescue 4 replacement, scheduled and budgeted in 2023 /24 Capital Budget
 - Budget: \$1,632,365
2. Engine 4 replacement, scheduled for the 2025/26 Capital Budget.

Replacement year 2025-26 (WFD) - \$1.8 Million to replace Engine 4 – The current apparatus is a 2000 Pumper (E-One Cyclone) – It will be 26 years old when it is physically replaced and the concern for maintenance on an apparatus of this age is high and can be costly. As per fire underwriting, apparatus should be put on reserve at age 20 years and retired at 25 years. Engine 4 is a first response apparatus for anything fire related (not medical or accidents). Engine 4 is WFD's main engine.]

- *Shelleena Thornton, Municipal Operations Supervisor, October 2023 COTW Report*

I support the recommendation.

Report Prepared by: _____



Shelleena Thornton, Municipal Operations Supervisor

Report Reviewed by: _____

Jamie Harvey, Interim Fire Chief, WFD

Report Reviewed by: _____

Randell Davidson, Incoming Fire Chief, WFD

Report Reviewed by: _____

Carlee Rochon, Director of Financial Services

Report Approved by: _____



Mark Phillips, CAO



Committee of the Whole Excerpts
October 10, 2023

FIRE APPARATUS CONSULTANT TENDER AWARD EXCERPT

Council identified the need to have a third-party consultant to assist WHRM fire departments and staff in creating fire apparatus needs, specifications and recommendations for Request for Proposals (RFP's). An RFP was posted on the Nova Scotia Procurement Website on May 10, 2023 and closed on June 5, 2023 resulting in one (1) proposal was received.

The recommended motion was that Committee of the Whole recommends ...

COUNCIL APPROVES THE AWARD OF STANDING OFFER CONTRACT TENDER WHRMRF23-01 FOR CONSULTING SERVICES AND WRITING OF REQUEST FOR PROPOSALS FOR FIRE APPARATUS SERVICES TO GOUDREAU ASSOCIATES, FOR THE TWO (2) YEAR TERM, ENDING MARCH 31ST, 2025.



WEST HANTS REGIONAL MUNICIPALITY REPORT

Information ☐	Recommendation ☒	Decision Request ☐	Councillor Activity ☐
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To: Committee of the Whole

Submitted by:

Shelleena Thornton, Municipal Operations Supervisor

Date: October 10, 2023

Subject: Consulting Services and Writing of Request for Proposals for Fire Apparatus Tender Award (WHRMRF23-01) - Recommendation Report

LEGISLATIVE AUTHORITY

Municipal Government Act, R.S.N.S. 1998, c. 18 - Section 65 – Adoption of Budgets

RECOMMENDATION or DECISION REQUEST

... Council approves the award of standing offer contract Tender WHRMRF23-01 for Consulting Services and Writing of Request for Proposals for Fire Apparatus services to Goudreault Associates, for the two (2) year term, ending March 31st, 2025.

BACKGROUND

Property ☒	Public Opinion ☐	Environment ☐	Social ☐	Economic ☒	Councillor Activity ☐
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At the January 24, 2023 Council meeting, much discussion was held around fire apparatus (replacement schedule, apparatus specifications (wants versus needs), who prepares the Request for Proposals (RFP), levels of expertise and experience in identifying apparatus specifications within an RFP, ensuring that RFPs are broad enough to receive as many proposals from manufacturers/suppliers as possible, etc.

During this meeting, Council expressed the need to have a third-party consultant to assist WHRM fire departments and staff in creating fire apparatus needs, specifications and recommendations for Request for Proposals.

DISCUSSION

A Request for Proposals was posted on the Nova Scotia Procurement Website on May 10, 2023 and closed on June 5, 2023. One proposal was received for this two-envelope process.

Envelope #1 – Supplier responds to the criteria and technical component of the RFP.

Envelope #2 – Supplier provides their bid (financial component) to the RFP.

Envelope #1 – The Fire Chiefs and Fire Coordinator reviewed and evaluated the tender submission based on the specifications outlined in the Request for Proposals. Each were scored independently before meeting collectively for an overall assessment. Only suppliers' whose proposals met a minimum score of 80% had their financial envelope (#2) opened. If they do not pass with at least 80%, their financial envelope is returned to them un-opened. The bidder was:

<u>Proposal Submission</u>	<u>Technical Score</u>	<u>Financial Bid before taxes</u>
Goudreault Associates	80.0%	Estimate RFQ cost per project range from \$18,140 to \$43,099. Consulting costs range from \$25 to \$85 per hour depending on the task plus daily rates for expenses.

RFP Posted to Procurement	May 10, 2023
RFP Closing Date	June 5, 2023
60 Calendar Days - Expiry of Pricing	August 3, 2023
Days Remaining Before Expiry	Zero; however, Goudreault Associates have confirmed that the pricing is held

The Request for Proposals would be a two-year standing offer with a 90-day exit clause for either party.

RFP specifications included:

- Consultant is to represent the needs and interests of West Hants Regional Municipality when developing and recommending a piece of apparatus for purchase and to promote standardization of apparatus selection when possible, and support and justify customization of apparatus only when required.
- Consultant is to comment on the overall rationale for the need to replace the apparatus based on need versus want due to lifecycle, expiration, cost benefit, safety for service, standards, compliance, etc.

- Consultant is to work with and support fire service representatives with the drafting, posting, evaluating, and recommendation of apparatus to council.
- Proponents were asked to identify:
 - Education level
 - Experience as it relates to mechanical engineering (although not a requirement, it would identify skill set)
 - Experience in designing fire apparatus and associated equipment
 - Conceiving and developing detailed fire apparatus technical specifications meeting applicable NFPA 1901 standards and specific needs.
 - Analyzing and developing an understanding of community fire protection needs, using recognized methods.
 - Capital equipment and project estimating.
 - Capital project management from inception through to sign-off.
 - The Municipal capital purchasing process.
 - Report writing in Municipal Government (template will be provided).
 - Working with volunteer firefighter committees.
 - Development of fire apparatus commissioning process.
 - The ability and accessibility to travel for meetings, inspections, etc.
 - Any and all affiliation and/or relationships they have, perceived or otherwise, with manufacturers and/or suppliers.
 - Experience with, in particular, the following types of fire service apparatus:
 - Pumper Fire Apparatus
 - Initial Attack Fire Apparatus
 - Mobile Water Supply Apparatus
 - Aerial Fire Apparatus
 - Quint Fire Apparatus
 - Special Service Fire Apparatus
 - Mobile Foam Fire Apparatus

Goudreault Associates proposal met all the needs as requested.

It is important to recognize that fire apparatus is very complex and limited to those with the expertise and experience in creating the specifications for design. Which validates the limited proposals received for this RFP.

The bid proposal – Apparatus specifications and fire department assistance can vary significantly, the bid proposal reflected many variables and the time, expenses and resources required for each. They included:

- Standards review
- Needs analysis (as that would vary dept to dept)
- Drafting apparatus specifications
- Specifications validation
- Drafting, finalizing, and issuing the RFP

- Reviewing and evaluating proposals
- Reporting to the Municipality
- Develop and managing the contract between the Municipality and the supplier
- Participating in pre-build meetings
- Inspection of the chassis
- Pre-delivery review and Inspection
- Post-delivery acceptance
- Commissioning
- (other variables include: additional travel related expenses, vehicle rental costs, meals, etc., as the inspections can be anywhere in the United States or Canada).

An important note is that the variables reflected above are not new and part of the natural process. To-date they have been done by the Fire Departments due to them being the ones that have created the Request for Proposals.

FINANCIAL IMPLICATIONS

The standing offer agreement has no direct financial implications, with awarding this contract. Individual projects will be quoted and follow the Procurement and Tendering Policy for approval.

See Action CAO's note below.

NEXT STEPS

Pending approval of Council, staff will award the formal two-year standing offer contract to Goudreault Associates and proceed to seek their expertise with respect to fire apparatus.

ALTERNATIVES

- Council may choose to not award this tender.
- Council may choose to re-tender this project.
 - If this is the preferred option, substantial changes would need to be made to the RFP in order to re-issue.
 - If there are no substantial changes to be made to the RFP, it would not be permitted to be re-tendered for at least 9-12 months following its closing date, as per NS Procurement Operations (which would delay in the acquisition of apparatus)

Neither of these alternatives are recommended to council.

ATTACHMENTS

No attachments.

CHIEF ADMINISTRATIVE OFFICER REVIEW

The report and recommendations are in-line with the direction from council for the need of a Third party review and assistance in the RFP / specification process. It is unfortunate only one bid was received however as stated in the report this is most likely due to the skill set required along with current availability of consultants to do this type of work. There is a financial component to proceeding with the standing offer as it will add a cost for services that was previously done in-house by each independent local fire service. For example, any pre-approved fire apparatus in the capital budget will essentially add the cost for consultant services for RFP and specifications preparation and tendering.

I support the recommendation.

Report Prepared by: 
Shelleena Thornton, Municipal Operations Supervisor

Report Reviewed by: _____
Diana Gibson, Manager, Accounting & Financial Reporting

Report Approved by: 
Todd Richard, Acting CAO



Committee of the Whole Excerpts
October 10, 2023

FIRE APPARATUS PRE-APPROVAL EXCERPT

Windsor Fire is looking to replace one of their apparatus (2000 Pumper (E-One Cyclone). Engine 4 is WFD'S main engine and a first response apparatus for anything fire related (not medical or accidents). Engine 4 will be 26 years old when it is replaced. Due to the age of the apparatus maintenance can be costly. As per fire underwriting, apparatus should be put on reserve at age 20 years and retired at 25 years.

The recommended motion was that Committee of the Whole recommends ...

COUNCIL APPROVES PRE-APPROVING THE ISSUANCE OF A REQUEST FOR PROPOSAL FOR THE SUPPLY OF AN APPARATUS TO REPLACE WINDSOR FIRE DEPARTMENT'S ENGINE 4.



WEST HANTS REGIONAL MUNICIPALITY REPORT

Information ☐	Recommendation ☒	Decision Request ☐	Councillor Activity ☐
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To: Committee of the Whole

Submitted by:

Shelleena Thornton, Municipal Operations Supervisor

Date: October 10, 2023

Subject: Fire Apparatus Pre-approval Recommendation Report

LEGISLATIVE AUTHORITY

Municipal Government Act, R.S.N.S. 1998, c. 18 - Section 65 – Adoption of Budgets

WHRM Procurement & Tendering Policy, Section 4 – Purchasing Authority

RECOMMENDATION or DECISION REQUEST

... that Council approves pre-approving the issuance of a Request for Proposal for the supply of an apparatus to replace Windsor Fire Department's Engine 4.

BACKGROUND

Property ☒	Public Opinion ☐	Environment ☐	Social ☐	Economic ☒	Councillor Activity ☐
--	--	--------------------------------------	---------------------------------	--	---

Fire apparatuses are taking approximately 2-3 years to manufacture, resulting in the need to tender in advance.

Pre-approvals are to approve tendering the apparatus only; not expending the funds to procure them. No money is expended during this fiscal year and Council will have another opportunity to review the reports that come before council regarding any tender proposals received. At that time, council will have another opportunity to support or deny any recommendation for procurement.

DISCUSSION

The fire apparatus slated for replacement in the next couple of years and reflected in the projected five-year capital budget includes:

Replacement year 2025-26 (WFD) - \$1.8 Million to replace Engine 4 – The current apparatus is a 2000 Pumper (E-One Cyclone) – It will be 26 years old when it is physically replaced and the concern for maintenance on an apparatus of this age is high and can be costly. As per fire underwriting, apparatus should be put on reserve at age 20 years and retired at 25 years. Engine 4 is a first response apparatus for anything fire related (not medical or accidents). Engine 4 is WFD's main engine.

FINANCIAL IMPLICATIONS

As this is a request to go to tender only, there are no financial implications. Should Council approve the request, the Procurement and Tendering Policy will be followed and the recommendation to move forward with a contract will come back to Council for review and approval. Once a price is determined and Council approves the future Capital Budget will be updated to that pricing.

NEXT STEPS

Pending approval of Council, staff will work with either the Fire Dept Truck Committee and/or the Consultant (if one is approved) to issue an RFP for the apparatus.

ALTERNATIVES

- Council may choose to not approve this pre-approval to draft and post an RFP.

This is not recommended to council.

ATTACHMENTS

No attachments.

CHIEF ADMINISTRATIVE OFFICER REVIEW

If the standing offer for consultants services for fire apparatus is approved there would be a operational expense for tendering and specifications review and writing. There expenses have not been forecasted in the 2023/24 budget.

I support the recommendation.

Report Prepared by: 
Shelleena Thornton, Municipal Operations Supervisor

Report Reviewed by: _____
Diana Gibson

Report Approved by: 
Todd Richard, Acting CAO



Committee of the Whole Excerpts
December 5, 2023

LETTER OF SUPPORT CALLING FOR PEACE IN GAZA EXCERPT

Several residents have written requesting WHRM Council send a letter to our Prime Minister, calling for a ceasefire for what is happening in Palestine. With the awareness that many innocent lives have been lost during this violent and indiscriminate war; there was support to write a letter requesting that the Canadian Government take immediate action, request a ceasefire and support the reinstatement of peace in the region.

The recommended motion was that Committee of the Whole recommends ...

STAFF WRITE A LETTER CALLING ON THE GOVERNMENT OF CANADA TO DEFEND THE RIGHTS OF ALL INNOCENT PEOPLE WHO DO NOT HAVE A VOICE IN THE GAZA CONFLICT; DENOUNCE ALL HUMAN RIGHTS VIOLATIONS CURRENTLY TAKING PLACE AND SWIFTLY CALL FOR PEACE AND A PERMANENT CEASEFIRING IN GAZA FOR THE REGION KNOWN AS PALESTINE.

November 28, 2023

Mr. Ed Sherman, Councillor
Polling District 7, Upper Falmouth

Dear Mr. Sherman,

Hello, I'm a resident of Upper Falmouth and I'm writing to you regarding Israel's ongoing attack on Gaza and the Palestinians families who live there. This might seem like a surprising issue for one of your constituents to be contacting you about. I, along with many other Canadian citizens, have been speaking out to federal and provincial governments through emails, letters, faxes, phone calls, and taking to the streets.

I am speaking out against this horrific violence because of the devastating impact on civilians, families, and especially children. The civilian death toll has risen to almost 15 000 Palestinians, two thirds of whom have been women and children. There have also been 1,200 Israeli deaths, and hostages still held by both Israel and Hamas, despite the temporary truce. The death tolls are growing as bodies continue to be pulled from the rubble, with scores more injured and traumatized for life. I work in Windsor as a trauma therapist and have seen the harm that violence and trauma inflicts on people here, as the people in Gaza are suffering.

There are now calls for municipal governments to take a position on the atrocities being carried out in Gaza and to support the many members of their communities calling for an end to the violence and suffering. Many cities and towns including Toronto, ON; Burnaby, BC; Saskatoon, SK; Brampton, ON; and others have now listened to their constituents and passed motions calling for an immediate ceasefire.

<https://www.nccm.ca/municipalceasefire/> Wolfville town and council has recently called for an "immediate cessation of war" and are drafting a letter to the federal government communicating this. The town of Kentville has also now called for a ceasefire and will be communicating this motion to the federal government.

I am urging you to take steps to pass a motion calling for a ceasefire by Israel in Gaza. I hope for and encourage all councilors and municipal representatives to support the passage of a motion calling for an immediate ceasefire. My understanding is that there will not be a council meeting until the New Year and so I would suggest and ask you to share your call for a ceasefire via any channels available to you immediately.

Thank you very much for considering. Please feel free to contact me to discuss this further.

Sincerely,



Jill Pasquet

From: Lubna Jamshaid
To: [PublicOnlyCouncilEmail](#)
Subject: support ceasefire in Gaza!
Date: Tuesday, November 28, 2023 10:23:13 AM

Caution [External Email]

This email comes from an outside sender. Verify the sender and use caution with any requests, links or attachments.

>> Dear Mayor, and councillors of West hants,

>>

>> Canada is home to many diverse people including many Palestinians, Christian and Muslim. As the civilian death toll rises to more than 14000 Palestinians, over 6000 of which have been children, we need town of West Hants to be a voice for peace and justice.

>>

>> Far too many families in Nova Scotia have lost loved ones in Gaza. There are far too many Canadians with connections in Nova Scotia who are still stuck in Gaza.

>>

>> The Israeli government appears to be committed to an unrelenting siege and unlawful blockade of the Gaza strip. There is no end in sight. Their threats of violence are only escalating.

>>

>> Cities across Canada, and mayors across Canada, in British Columbia, Toronto, Saskatoon, and everywhere in between are rising up, given how much their constituents have suffered, to urge the federal government to call for a ceasefire.

>>

>> While it has taken longer than it should have, we need town of West hants today to pass a motion in calling for a ceasefire. I encourage all city councillors to support the passage of a motion for peace.

>>

>> Thanks,

>> Lubna

>> Sent from my iPhone

From: Shawkat Ali
To: [PublicOnlyCouncilEmail](#)
Subject: Support for Ceasefire in Palestine
Date: Tuesday, November 28, 2023 6:48:47 PM

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Shawkat Ali

From: Ahmed Nassrat
To: [PublicOnlyCouncilEmail](#)
Subject: Motion for Peace
Date: Wednesday, November 29, 2023 9:19:18 PM

Caution [External Email]

This email comes from an outside sender. Verify the sender and use caution with any requests, links or attachments.

Dear Mayor Zebian and Council,

My name is Ahmed Nassrat and I am on the Executive Committee of our local mosque here in Wolfville representing many families who live in West Hants in addition to many who work in Windsor.

Canada has always been the voice for peace and sets an example for others to follow. Recently our federal government has failed to become that voice for peace in the Israel-Hamas war and we need your help to represent us in calling for an immediate ceasefire in Gaza.

Currently there is a truce that will end any day now and we need to protect the innocent men, women and children. So far this war has led to the killing of almost 20,000 people with the majority being children. On average each day 160 kids are being killed. Far too many families in Nova Scotia have lost loved ones in Gaza. There are far too many Canadians with connections in Nova Scotia who are still stuck in Gaza.

Cities across Canada, and mayors across Canada are rising up, given how much their constituents have suffered, to urge the federal government to call for a ceasefire. Burnaby city council was the first local government in Canada to pass a motion urging the federal government to call for a ceasefire. Following this the Regional Municipality of Wood Buffalo (RMWB) in Alberta and Toronto Mayor Olivia Chow have passed similar motions. At a local level, over the past week, the Towns' of Wolfville and Kentville both passed a motion calling for a ceasefire. We need our government to change its position as soon as possible to protect innocent lives.

An immediate ceasefire would give hospitals an opportunity to receive life-saving medicines, water, and equipment as well as to repair damaged wards they need to treat the wounded. An immediate ceasefire is the most effective way to protect civilians and prevent further civilian deaths by safely delivering necessities. We have started to see hostages released only after a short truce was made.

While it has taken longer than it should have, we need West Hants today to pass a motion in calling for a ceasefire. I encourage all city councillors to support the passage of a motion for peace. Your voice could save the lives of the innocent men, women, children and help release the hostages. Humanity must prevail.

--

Ahmed Nassrat

"Everybody can be great...because everybody can serve." (Martin Luther King Jr)

November 28, 2023

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Thank you very much for considering. Please feel free to contact me to discuss this further.

Sincerely,

A handwritten signature in cursive script, appearing to read "Jill Pasquet".

Jill Pasquet

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Ahmed Nassrat

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From: youseff rafih

Sent: November29th 2023 10:59 AM

To: Council and Mayor.,West Hants

Subject: Ceasefire now

Mayor ,Council,

This did not Start OCT 7th this started 1948 , with the occupation off a Nation of Palestine , not empty land! like the said empty land for people with no land .
"WHAT A BIG LIE!" occupation has certain responsible under international law, one is not harm the people they occupy , Please see for your selves what was Happening days prior to Oct 7th." to
Palestinians in Gaza and The Westbank, Jerusalem! its a Sad state off Occupation, Appartied ,Genocide , which clearly against human rights off a people that are clearly occupied by Force!

I m appealing to your Humanity !The madness that's going on in Gaza , Westbank and Isreal has to be stopped,! Revenge is easy
Statemen Ship is much Harder. , Hate is Evil!

I'm asking for your collective humanity to call for a immediate Ceasefire , and write to our P M, AND PRIEMIER !

Collective punishment is against international law ! not to mention No food , water, medicine. Shelter , people with open Wounds living n open weather with out medicine and the above, its winter! the people have the same needs we Do!
As you may Know or Not our Politician's are being Brainwashed by a Very Power full Lobby call CIJA , being Treated to Vacation's at our Expense .Ask ! I will you show proof!

Which makes there objectivity much harder for our elected leaders. Ask
Poor ,Poor people that Don not have a Power full Lobby! like CIJA < lots \$\$\$

Your truly

Joe Rafih
Taxpayer

Best regards
Joe Rafih
Get Outlook for iOS,

From: [Andrew Zebian](#)
To: [PublicOnlyCouncilEmail](#)
Subject: Call For Ceasefire
Date: Thursday, November 30, 2023 10:10:52 AM
Attachments: [image463684.png](#)
[image226858.png](#)
[image619284.png](#)
[image165362.png](#)
[image410859.png](#)

Caution [External Email]

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Good Morning Mayor & Council,

I am a Councillor in Kentville as well as a property owner in the region of West Hants. We recently had a large group of citizens come to Council and request Kentville Council to send a letter to our Prime Minister, calling for a ceasefire for what is happening in Palestine right now. I understand that some Citizens have sent you similar requests and I thought I tell you how we handled it in Kentville. It was added an agenda item and discussion took place. Feel free to refer back to our November 27th, Council meeting. It was well attended and very emotional. I would estimate that around 45 people were in the gallery and most were prepared to speak on the matter if given the opportunity. I decided to take the initiative and ask Council if they would permit members of the public to speak on this matter before Council voted. Our Council was receptive to this idea and two Citizens were granted the opportunity to speak. When the meeting ended, more folks came forward to speak on the matter during our public comments. I encourage you to watch this particular part of our meeting when the agenda item was brought forward (at approximately the 1 hour and 40 minute mark into the meeting). The link is below;

(https://www.youtube.com/live/32AbeNK7Q2M?si=_FbmYlQdu2ldHem9)

I realize this is a delicate subject and certainly not something you would typically see come forward to Council. I can only speak for myself, but I am unable to look at dead babies in body bags anymore and remain silent on the matter. I cannot look at the destruction of the Gaza strip and sit back silently while more of the same continues and more bodies are bagged. As someone

who has been stuck in a Country during a war, I can tell you that war is never the answer. The loss of life and destruction is unbelievable and so painful to witness.

Calling for an IMMEDIATE CEASEFIRE in the region is not taking sides. It is simply making the decision to value life and stop the innocent killing and what many have termed a genocide on the Palestinian population. I value all life and I encourage your Council to follow suit on the resolutions passed by not only the Town of Kentville, but the Town of Wolfville as well. A ceasefire will save both Israeli and Palestinian lives.

I understand folks may show up at your next meeting on December 5th and it would be kind of you to let a member or two speak on the matter. Calling for peace is always the right answer. Nobody wins with war.

Thank you for your time.



Andrew Zebian
Councilor

m: 902-698-1802

e: azebian@kentville.ca | w: www.kentville.ca



This message contains confidential information and is intended only for the individual named. If you are not the named addressee, you should not disseminate, distribute or copy this email.

Please notify the sender immediately by email if you have received this email by mistake and delete this email from your system.

From: [Abraham Zebian](#)
To: [Deanna Snair](#)
Subject: Fwd: West Hants call for ceasefire in Gaza
Date: Thursday, November 30, 2023 9:56:31 AM

From: "Jennifer E. Crawford"
Date: November 30, 2023 at 6:53:19 AM AST
To: Abraham Zebian <AZebian@westhants.ca>
Cc: Ed Sherman <esherman@westhants.ca>
Subject: West Hants call for ceasefire in Gaza

Caution [External Email]

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Hello Abraham,

For the last 56 days, observing Shabbat has felt more like sitting Shiva for the thousands of Palestinian martyrs. There is a principle in Halakha (Jewish law) called *Pikuach nefesh* -- that the saving of a human life overrides virtually all else. It's considered so vital to our beliefs that it's even an exception to the rules of Shabbat -- when human life is endangered, we're not just permitted, but *required by our faith* to violate any Sabbath law that might stand in the way of saving that person. It is not a suggestion, but an obligation, and an honour.

I will not let Zionists speak on my behalf so that they may continue Israel's genocidal slaughter in my name. This genocide did not begin on October 7th, but 75 long years ago.

Writing you this letter is part of my own fulfillment of the Jewish principle of *tikkun olam* -- to repair the world. In Judaism, the most holy thing is human life -- the talmud teaches us that to save a life is to save the entire world.

More than 20,000 entire divine worlds have been lost -- generations of wisdom and connection, of love and laughter between friends and sweethearts, family recipes lost & never to be made quite the same way again, tiny pigtailed that would have been lovingly pulled together for the very last time. It is our nation's shame to carry, that Canada failed to do everything in its power to save these 20,000 precious human universes.

Please, call for a permanent ceasefire immediately, and an end to the occupation. There are still so many remaining sacred worlds that we could -- no, we must -- fight with every tool at our disposal to protect and liberate. The divine resides in us all -- to save even one life is to save the entire world. It's not too late for us to save entire worlds.

Warmly,
Jennifer Crawford

From: Elizabeth Tuck
To:
Subject: Fwd: In Support of a Ceasefire
Date: Sunday, December 3, 2023 4:12:54 AM

From: Elizabeth Tuck
Date: December 3, 2023 at 3:30:48 AM AST
To: Abraham Zebian <AZebian@westhants.ca>
Subject: In Support of a Ceasefire

Caution [External Email]

This email comes from an outside sender. Verify the sender and use caution with any requests, links or attachments.

Hello,

I'm emailing to express my support of the municipality of West Hants calling for a ceasefire in Gaza. The English language lacks the ability to describe the horror of what is being done to Palestines in occupied Palestine. I'm sure I need not outline the statistics of how almost 70% of those killed in Palestine are children, or that Israel has committed war crimes, or that this occupation started in 1948.

Criticizing Israel is not anti-semitic, no more than criticizing Pakistan is Islamophobic (it's not) nor is criticizing India anti-Hindu (again, it's not).

I will be watching the council meeting on Tuesday to see how the council chooses to move forward with this. I dearly hope you will vote to be on the right and compassionate side of history.

Best,
Elizabeth Tuck

From: Frank Bezanson Harris
To: [PublicOnlyCouncilEmail](#)
Subject: A call for a permanent ceasefire
Date: Sunday, December 3, 2023 9:10:46 PM
Attachments: [Outlook-wec4cmko.png](#)

Caution [External Email]

This email comes from an outside sender. Verify the sender and use caution with any requests, links or attachments.

To all members of this council,

I write this email to you as a humble plea. I ask that your council see it fit to write a letter to the Prime Minister requesting that he call for a permanent ceasefire in Israel.

Most meetings I attend start with a land acknowledgement. As a person whose ancestry is that of colonialism I see these land acknowledgements as a small way of recognizing the work we must do on the path of reconciliation. For me part of addressing our past is also addressing the present. The conditions that persist in Israel have a great deal in common with our own history. Calling for a permanent ceasefire demonstrates there is truth to our own wishes for reconciliation here.

Remembrance Day was less than a month ago. On that day we say things like, Least we forget." and , "never again." These statements need to be more than hollow words. The Holocaust was a tragedy that, for years was ignored by many of us. The pleas for help were spoken but went unanswered until it was too late for many. Right now a genocide is happening. War crimes are being committed.

The State of Israel has been condemned in 45 resolutions by the United Nations Human Rights Council . Israel has also violated 28 resolutions of the United Nations Security Council. I mention these simply to put into context the fact that October 7th did not happen in a vacuum. As recently as 2018, during the peaceful protest now known as the Great March of Return 214 Palestinians were killed. 46 were children. These were not Hamas. These were unarmed citizens, children, and journalists.

Solutions are not easy but our words need to be clearly stated. We must call for a permanent ceasefire. From there we can work towards a better future for all.

Thank you for your time,

Frank Bezanson Harris (He/Him)

Just Us! Coffee Roasters Co-op
Delivery Driver & Sales Representative
Worker Member

Phone: 902-599-0903
frank@justuscoffee.com

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Worker.
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From: Mohammed Fitori
To: PublicOnlyCouncilEmail
Subject: Re: Urgent Letter to Mayor Zebian and West Hants Regional Municipality Councillors
Date: Monday, December 4, 2023 6:54:09 PM

Caution [External Email]

This email comes from an outside sender. Verify the sender and use caution with any requests, links or attachments.

To: allcouncil@westhants.ca

Dear Mayor Zebian and West Hants Regional Municipality Councillors:

As a Canadian citizen who has been witnessing the unimaginable suffering of the Palestinian people in Gaza and the West Bank over almost two months this Fall, I have am horrified to see that over 15,000 Palestinian civilians have been killed by Israel's war. Approximately 40 per cent of those killed by Israel are infants, children and youth. Over 35,000 people have been wounded and many victims remain buried under the rubble. Over two million Gazans have been displaced, left without shelter, food, water, medicine and other necessities of life while the bombs continue to fall mercilessly.

On our television and smart phone screens we are witnessing these atrocities almost live, for the first time in history, and on a vast horrific scale. Hospitals have been bombed to the point that the medical system has collapsed. Schools and universities and cultural centres and places of worship, both Christian and Muslim alike, have been targeted and destroyed. Even bakeries across Gaza were targeted and obliterated. UN Refugee Camps were targeted and destroyed leaving no safe place for Palestinians to seek shelter.

Physicians and their families have been targeted and killed. Members of the press, clearly identifiable by wearing their PRESS vests and helmets, were targeted by Israel, resulting in over 60 journalists killed by Israel in 58 days.

As my local representatives, I would like you to urge the Government of Canada to call for an immediate, sustained ceasefire for Palestinians in the name of humanity.

Please don't hesitate to call or text me if you have any questions:

Sincerely,

Mohammed Barrah

From: drkirumira@gmail.com
To: [PublicOnlyCouncilEmail](#)
Cc: [Abraham Zebian](#)
Subject: RESOLUTION CALLING FOR A CEASEFIRE IN GAZA
Date: Tuesday, December 5, 2023 2:06:26 PM

Caution [External Email]

This email comes from an outside sender. Verify the sender and use caution with any requests, links or attachments.

5th. DECEMBER 2023.

Good Afternoon, Council Members

May I please add my voice as a long-term resident of this municipality on asking council members to support a special resolution calling for an immediate ceasefire in Gaza. Many innocent men, women, and children continue to die in massive numbers each day because of this violent and indiscriminate war.

The whole world has already come together calling for an end to the unprecedented loss of life in Gaza. Many municipalities and organizations in Canada are adding their voices, calling for a permanent ceasefire and an end of this inhumane war.

The municipality of West Hants has an opportunity to be on the right side of history by passing a motion, on behalf of your constituents calling for a ceasefire in Gaza, and the continuing loss of innocent lives. The motion should also urge the Federal Government to take a decisive and positive stand towards restoration of peace in Gaza, that many Canadians are praying for.

Sincerely

Dr. AK. Kirumira
Founding Executive Chairman
TheraPBios PHARMA LTD
Windsor West Hants Industrial Park

Avon River Causeway Correspondence
(aka Hwy. 101 Twinning, Aboiteau, Causeway, Lake Pisiquid)

<u>First Name</u>	<u>Last Name</u>	<u>Correspondence Date</u>	<u>Meeting / logged</u>
Danny	Dill	2020-06-30	2020-07-14 COTW
Quentin	Davison	2020-07-06	2020-07-14 COTW
Alyson	Bremner	2020-07-07	2020-07-14 COTW
Cecil	Rolfe	2020-07-13	2020-07-14 COTW
Pat	Porter	2020-07-13	2020-07-14 COTW
Nikki-Marie	Lloyd	2020-08-02	2020-09-08 COTW
Heather	Boylan (Martock)	2020-09-01	2020-09-08 COTW
Greg	O'Leary	2020-09-03	2020-09-08 COTW
Dr. Abby	Kirumira	2020-09-02	2020-09-08 COTW
Dean	Manning	2020-09-08	2020-09-08 COTW
David & Michelle	Rideout	2020-09-08	2020-09-08 COTW
Colleen	Walsh-Bouman	2020-09-08	2020-09-08 COTW
Nicholas & Alyson	Juurlink/Bremner (Linked Farms)	2020-09-08	2020-09-22 Council
Tasha	Rogers	2020-09-08	2020-09-22 Council
Brad	Carrigan	2020-09-23	2020-10-13 COTW
Karen	Carrigan	2020-09-23	2020-10-13 COTW
Elaine	Morehouse	2020-09-24	2020-10-13 COTW
Gary	Morehouse	2020-09-24	2020-10-13 COTW
Dr. A	Kirumira	2020-09-24	2020-10-13 COTW
Blake	Sarsfield	undated	2020-10-13 COTW
Greg	Webster	2020-10-01	2020-10-13 COTW
Bobby	Kidston	2020-10-02	2020-10-13 COTW
NSTIR	(Province of NS)	2021-01-13	2021-01-26 Council
Darren	Porter	2021-03-19	2021-03-23 Council
Rylan	Carrigan	2021-03-29	2021-04-13 COTW
Robin	Bremner-Popma (Hants Co Fed of Agri)	2021-03-29	2021-04-13 COTW
Roslyn	MacDuff	2021-03-29	2021-04-13 COTW
Darlene	Taylor	2021-03-23	2021-04-13 COTW
Daniel	Oulton	2021-03-26	2021-04-13 COTW
Karen	Carrigan	2021-03-26	2021-04-13 COTW
Marie & Andrew	Connolly	2021-03-26	2021-04-13 COTW
Robin	Thomson (Atlantic Division Canoe Kayak Canada)	2021-03-30	2021-04-13 COTW
Barbara	Hughes	2021-03-29	2021-04-13 COTW
Laura	Fisher	2021-04-01	2021-04-13 COTW

Avon River Causeway Correspondence
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<u>First Name</u>	<u>Last Name</u>	<u>Correspondence Date</u>	<u>Meeting / logged</u>
Nikki-Marie	Lloyd	2021-04-06	2021-04-13 COTW
Ken	Donnelly (Hwy 101 Twinning CLC)	2021-04-01	2021-04-13 COTW
Darren	Porter	2021-04-06	2021-04-13 COTW
Karen	Lynch	2021-04-09	2021-04-13 COTW
Carilee	Eddy	2021-04-15	2021-04-27 Council
Nikki-Marie	Lloyd	2021-04-19	2021-04-27 Council
Sheldon	Hope	2021-04-19	2021-04-27 Council
Adrienne	Wood	2021-04-22	2021-04-27 Council
Magda	Montgomery	2021-04-22	2021-04-27 Council
Sheldon	Hope	2021-04-26	2021-04-27 Council
Andrew	Smiley	2021-05-02	2021-05-11 COTW
Carrilee	Eddy	2021-05-03	2021-05-11 COTW
Denise	Forand	2021-04-27	2021-05-11 COTW
Erin	Naugler	2021-05-02	2021-05-11 COTW
Janet	Comeau	2021-05-02	2021-05-11 COTW
Kristyn	Anderson	2021-05-02	2021-05-11 COTW
Laura	Fisher	2021-04-01	2021-05-11 COTW
Nick	Rafuse	2021-05-03	2021-05-11 COTW
Nicole	McLeod	2021-05-02	2021-05-11 COTW
Robyn	Cook	2021-05-02	2021-05-11 COTW
Sheldon	Hope	2021-05-02	2021-05-11 COTW
Tammy	Hilden	2021-05-02	2021-05-11 COTW
Tracey	Sexton	2021-05-03	2021-05-11 COTW
Ginette	Pitcher	2021-05-03	2021-05-11 COTW
Greg	Miller	2021-05-05	2021-05-11 COTW
David & Michelle	Rideout	2021-05-05	2021-05-11 COTW
Sylvia & Vince	Burgess	2021-05-05	2021-05-11 COTW
Scott (Adrienne)	Miniau (Wood)	2021-05-03	2021-05-11 COTW
Barbara	Sullivan	2021-05-06	2021-05-11 COTW
Sandra & Skip	Hogan	2021-05-06	2021-05-11 COTW
Marie & Andrew	Connolly	2021-05-06	2021-05-11 COTW
Karen	Carrigan	2021-05-07	2021-05-11 COTW
Adrienne	Wood (Petition)	2021-05-07	2021-05-11 COTW
Lisa	Hines	2021-05-07	2021-05-11 COTW

Avon River Causeway Correspondence
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<u>First Name</u>	<u>Last Name</u>	<u>Correspondence Date</u>	<u>Meeting / logged</u>
Cam	Hartley	2021-05-07	2021-05-11 COTW
Troy & Vicki	Harvie	2021-05-07	2021-05-11 COTW
Jenn	McDermott	2021-05-08	2021-05-11 COTW
Jennifer	Daniels	2021-05-09	2021-05-11 COTW
Krista & Colin	Duncan	2021-05-09	2021-05-11 COTW
Robin	Bremner-Popma	2021-05-07	2021-05-11 COTW
Roslyn (Darlene) [Barb]	MacDuff (Taylor) [Hughes]	2021-05-08	2021-05-11 COTW
Wayne & Dianne	Hines	2021-05-09	2021-05-11 COTW
Bob & Sandra	Langdon	2021-05-10	2021-05-11 COTW
Brad	Hood	2021-05-10	2021-05-11 COTW
Ed & Cathy	Kerr	2021-05-10	2021-05-11 COTW
Ann	MacArthur	2021-05-10	2021-05-11 COTW
Carole Anne	Casey	2021-05-10	2021-05-11 COTW
Sarah	MacDonald	2021-05-10	2021-05-11 COTW
Andre & Donna	Arsenault	2021-05-11	2021-05-11 COTW
Aaron	Leblanc	2021-05-12	2021-05-25 Council
Adrian	Rooney	2021-05-19	2021-05-25 Council
Adrienne	Wood	2021-05-12	2021-05-25 Council
Barb	Sullivan	2021-05-16	2021-05-25 Council
Barbara	Beck	2021-05-15	2021-05-25 Council
Bethany	Rozee	2021-05-12	2021-05-25 Council
Carl	Siler	2021-05-12	2021-05-25 Council
Carol	Bradley	2021-05-16	2021-05-25 Council
Carol	McKinley	2021-05-12	2021-05-25 Council
Chad	Pothier	2021-05-18	2021-05-25 Council
Chris	Cann	2021-05-21	2021-05-25 Council
Connie	Shay	2021-05-15	2021-05-25 Council
Conrad	Mullins	2021-05-18	2021-05-25 Council
Darlene	Taylor	2021-05-15	2021-05-25 Council
Darren	Porter	2021-05-12	2021-05-25 Council
Darren	Woods	2021-05-13	2021-05-25 Council
Dawson	Sheehy	2021-05-16	2021-05-25 Council
Deanna	Hamilton	2021-05-15	2021-05-25 Council
Debbie	Porter-Wood	2021-05-13	2021-05-25 Council
Debbie	Siler	2021-05-15	2021-05-25 Council
Denise	Forand	2021-05-13	2021-05-25 Council

Avon River Causeway Correspondence
(aka Hwy. 101 Twinning, Aboiteau, Causeway, Lake Pisiquid)

<u>First Name</u>	<u>Last Name</u>	<u>Correspondence Date</u>	<u>Meeting / logged</u>
Devan	Archibald	2021-05-18	2021-05-25 Council
Diane	Ogilvie	2021-05-13	2021-05-25 Council
Erin	Naugler	2021-05-13	2021-05-25 Council
Ernest	Eddy	2021-05-15	2021-05-25 Council
Gerry	Young	2021-05-15	2021-05-25 Council
Gina	Cochrane	2021-05-12	2021-05-25 Council
Harry	Ullock	2021-05-15	2021-05-25 Council
Hope	Moon	2021-05-12	2021-05-25 Council
Ian	Shaw	2021-05-16	2021-05-25 Council
J	Davis (and J Griffith)	2021-05-17	2021-05-25 Council
Jacqueline	Farvacque	2021-05-12	2021-05-25 Council
Jayne	Murray	2021-05-16	2021-05-25 Council
Jeff	Redden	2021-05-17	2021-05-25 Council
Jennifer	Shaw	2021-05-16	2021-05-25 Council
Jocelyne	Marchand	2021-05-12	2021-05-25 Council
John & Sarah	Monette	2021-05-19	2021-05-25 Council
Jordan	Macumber	2021-05-12	2021-05-25 Council
Josette	Dugue	2021-05-12	2021-05-25 Council
Judy	Lynch	2021-05-13	2021-05-25 Council
June	Pedersen-LaPierre	2021-05-15	2021-05-25 Council
Justin	Cochrane	2021-05-12	2021-05-25 Council
Karen	Lynch	2021-05-18	2021-05-25 Council
Kathryn	Bergeron	2021-05-16	2021-05-25 Council
Kathy	Veinot	2021-05-15	2021-05-25 Council
Kyle	Pellegrini	2021-05-12	2021-05-25 Council
Lachlan	Riehl	2021-05-12	2021-05-25 Council
Laura	Stewart	2021-05-19	2021-05-25 Council
Lee	Billington	2021-05-12	2021-05-25 Council
Lee	Millett	2021-05-12	2021-05-25 Council
Lexie	Barkhouse	2021-05-12	2021-05-25 Council
Linda	Card	2021-05-11	2021-05-25 Council
Monique	Wood	2021-05-16	2021-05-25 Council
Nancy	Sheehy	2021-05-16	2021-05-25 Council
Nancy	Sheehy	2021-05-18	2021-05-25 Council
Nikki-Marie	Lloyd	2021-05-12	2021-05-25 Council
Nikki-Marie	Lloyd	2021-05-17	2021-05-25 Council

Avon River Causeway Correspondence
(aka Hwy. 101 Twinning, Aboiteau, Causeway, Lake Pisiquid)

<u>First Name</u>	<u>Last Name</u>	<u>Correspondence Date</u>	<u>Meeting / logged</u>
Olena	Kharytonova	2021-05-15	2021-05-25 Council
Pat	Porter	2021-05-12	2021-05-25 Council
Paula	Lake	2021-05-12	2021-05-25 Council
Robert	Bowkett	2021-05-18	2021-05-25 Council
Roslyn	MacDuff	2021-05-15	2021-05-25 Council
Ruth	Angevine	2021-05-13	2021-05-25 Council
Scotch Village	Farm	2021-05-19	2021-05-25 Council
Shirley	Pineo	2021-05-12	2021-05-25 Council
Stephen	Brooks	2021-05-12	2021-05-25 Council
Trudy	Sheehy	2021-05-17	2021-05-25 Council
Steven	Bouman	2021-05-17	2021-05-25 Council
Sue	Sheehy	2021-05-14	2021-05-25 Council
Susie	Smith	2021-05-12	2021-05-25 Council
Tasha	Rogers	2021-05-12	2021-05-25 Council
Tera	Brommit	2021-05-17	2021-05-25 Council
Toni-Lee	Burns	2021-05-12	2021-05-25 Council
Tony	Wood	2021-05-18	2021-05-25 Council
Tracey	Sexton	2021-05-16	2021-05-25 Council
Trevor	Levy	2021-05-12	2021-05-25 Council
Tricia	Brommit	2021-05-17	2021-05-25 Council
Vince & Sylvia	Burgess	2021-05-16	2021-05-25 Council
Loretta	MacEachern	2021-05-20	2021-05-25 Council
Tim & Jennifer	Bayers	2021-05-21	2021-05-25 Council
Darlene	Taylor	2021-05-25	2021-06-08 COTW
Darlene	Taylor	2021-05-25	2021-06-08 COTW
Darren	Porter (forwarded email from/to another source)	2021-05-27	2021-06-08 COTW
Dawn	Allen	2021-05-25	2021-06-08 COTW
John	Monette	2021-05-25	2021-06-08 COTW
Richard	Dunham	2021-05-25	2021-06-08 COTW
Carrilee	Eddy	2021-06-06	2021-06-22 Council
Darlene	Taylor	2021-06-09	2021-06-22 Council
Darren	Porter	2021-06-06	2021-06-22 Council
Lisa	Bland	2021-06-08	2021-06-22 Council
Krista & Scott	Lloy	2021-06-07	2021-06-22 Council
Nancy	Sheehy	2021-06-06	2021-06-22 Council
Karen	Beazley	2021-07-06	2021-07-13 COTW

Avon River Causeway Correspondence
(aka Hwy. 101 Twinning, Aboiteau, Causeway, Lake Pisiquid)

<u>First Name</u>	<u>Last Name</u>	<u>Correspondence Date</u>	<u>Meeting / logged</u>
Quentin	Davison	2021-07-13	2021-07-13 COTW
Iain (Hon.)	Rankin	2021-07-16	2021-07-27 Council
Karen	Beazley	2021-07-15	2021-07-27 Council
G.E.	Morehouse	2021-07-22	2021-07-27 Council
Darlene	Taylor	2021-07-26	2021-09-14 COTW
Heather	MacLean	2021-08-13	2021-09-14 COTW
Kim (Hon)	Masland	2021-09-22	2021-10-12 COTW
Darren	Porter	2022-02-01	2022-02-08 Council
Hon. Steve	Craig	2022-03-02	2022-03-08 COTW
Hon. Greg	Morrow	2022-03-08	2022-03-22 Council
Sheldon	Hope	2022-03-10	2022-03-22 Council
Darren	Porter	2022-06-02	2022-06-14 COTW
Darren	Porter	2022-06-27	2022-06-28 Council
Hon. Joyce	Murray	2022-07-12	2022-07-26 Council
Jennifer	Allen	2022-08-30	2022-09-13 COTW
Hon. Kody	Blois	2022-10-07	2022-10-11 COTW
K Salter	Salter	2022-10-28	2022-11-08 COTW
Hon. Kody	Blois	2023-06-02	2023-06-13 COTW
Andre	Arsenault	2023-06-02	2023-06-13 COTW
Darlene	Taylor	2023-06-02	2023-06-13 COTW
Kevin	Walsh	2023-06-03	2023-06-13 COTW
Alyson and Nicholas	Bremner/Juurlink	2023-06-03	2023-06-13 COTW
Hants County Federation of Agriculture		2023-06-03	2023-06-13 COTW
Al	Mailman	2023-06-03	2023-06-13 COTW
Greg	O'Leary	2023-06-03	2023-06-13 COTW
Lisa	Bland	2023-06-04	2023-06-13 COTW
Karen	Lynch	2023-06-04	2023-06-13 COTW
Judy	Lynch	2023-06-04	2023-06-13 COTW
Greg	Miller	2023-06-04	2023-06-13 COTW
Darren	Porter	2023-06-04	2023-06-13 COTW
Monique	Wood	2023-06-04	2023-06-13 COTW
Lana	Patterson	2023-06-04	2023-06-13 COTW
Dr. AK.	Kirumira	2023-06-04	2023-06-13 COTW

Avon River Causeway Correspondence
(aka Hwy. 101 Twinning, Aboiteau, Causeway, Lake Pisiquid)

Bonnie	O'Leary	2023-06-04	2023-06-13 COTW
Robyn	Bremner-Popma	2023-06-04	2023-06-13 COTW
Traci and Elizabeth	Curry	2023-06-04	2023-06-13 COTW
Sheldon	Hope	2023-06-05	2023-06-13 COTW
Wilf and Diane	Ogilvie	2023-06-05	2023-06-13 COTW
Aaron	Ewing	2023-06-05	2023-06-13 COTW
Cara	Pfeffer	2023-06-05	2023-06-13 COTW
Maxine	Chandler	2023-06-05	2023-06-13 COTW
Pat	Porter	2023-06-05	2023-06-13 COTW
Shannon	Cunningham	2023-06-05	2023-06-13 COTW
Anna	DeNicola	2023-06-06	2023-06-13 COTW
Jen	Murphy	2023-06-06	2023-06-13 COTW
Karen	Beazley	2023-06-06	2023-06-13 COTW
Linda	Card	2023-06-06	2023-06-13 COTW
Richard	Dunham	2023-06-06	2023-06-13 COTW
Doug	Symonds	2023-06-06	2023-06-13 COTW
Krista	Lunn	2023-06-06	2023-06-13 COTW
Barbara	Hughes	2023-06-06	2023-06-13 COTW
Andrew	Smiley	2023-06-06	2023-06-13 COTW
Nikki	Lloyd	2023-06-06	2023-06-13 COTW
Aaron	Ewing	2023-06-07	2023-06-13 COTW
Jim	White	2023-06-07	2023-06-13 COTW
Sasha	Stevens	2023-06-07	2023-06-13 COTW
Chris	Phillips	2023-06-07	2023-06-13 COTW
Chad	Pothier	2023-06-07	2023-06-13 COTW
Darlene	Taylor	2023-06-07	2023-06-13 COTW
Nancy and Bruce	Cameron	2023-06-07	2023-06-13 COTW
James	Pothier	2023-06-07	2023-06-13 COTW
Abe	Zebian	2023-06-07	2023-06-13 COTW
Judith	Kazmirski	2023-06-08	2023-06-13 COTW
Nikki Lloyd	Lloyd	2023-06-08	2023-06-13 COTW
Darren	Porter	2023-06-09	2023-06-13 COTW
Ashley Imlay	Imlay	2023-06-09	2023-06-13 COTW
Valerie	Wilcox	2023-06-11	2023-06-13 COTW

Avon River Causeway Correspondence
(aka Hwy. 101 Twinning, Aboiteau, Causeway, Lake Pisiquid)

Colleen	Walsh-Bouman	2023-06-12	2023-06-13 COTW
G. Wayne	Hines	2023-06-12	2023-06-13 COTW
Sharon	Johnson	2023-06-12	2023-06-13 COTW
Nicholas	Juurlick	2023-06-11	2023-06-13 COTW
Ed and Cathy	Kerr	2023-06-12	2023-06-13 COTW
Tracey	Sexton	2023-06-12	2023-06-13 COTW
Peter	Nicol	2023-06-12	2023-06-13 COTW
Jennifer	Shaw	2023-06-13	2023-06-13 COTW
Jayne	Murray	2023-06-13	2023-06-13 COTW
Reid & Roslyn	MacDuff	2023-06-13	2023-06-13 COTW
Monique	Wood	2023-06-13	2023-06-13 COTW
Dean	Manning	2023-06-13	2023-06-13 COTW
Karen	Beazley	2023-06-14	2023-06-27 Council
Carrilee	Eddy	2023-06-15	2023-06-27 Council
Maria DeNicola	DeNicola	2023-06-15	2023-06-27 Council
Anna	DeNicola	2023-06-16	2023-06-27 Council
Karen F.	Beazley	2023-06-16	2023-06-27 Council
Lisa	Bland	2023-06-16	2023-06-27 Council
Duncan	Armour	2023-06-19	2023-06-27 Council
Gwendolyn	Aker	2023-06-19	2023-06-27 Council
Laura	Fisher	2023-06-19	2023-06-27 Council
Barbara	Hughes	2023-06-21	2023-06-27 Council
Reid & Roslyn	MacDuff	2023-06-21	2023-06-27 Council
Kim	Jansen	2023-06-22	2023-06-27 Council
Brian and Sandra	Hogan	2023-06-22	2023-06-27 Council
Maria	DeNicola Re Concerns of Racism, Bullying and Slander	2023-06-22	2023-06-27 Council
Karen	Langille	2023-06-22	2023-06-27 Council
Anne	Desneiges	2023-06-22	2023-06-27 Council
Darren	Porter	2023-06-25	2023-06-27 Council
Barbara	Hughes	2023-06-27	2023-07-11 COTW
Louis	Coutinho	2023-06-28	2023-07-11 COTW
Darlene	Taylor	2023-06-29	2023-07-11 COTW
Eric	D-Entremont	2023-07-10	2023-07-11 COTW
Canadian Wildlife Federation Letter		2023-07-10	2023-07-11 COTW

Avon River Causeway Correspondence

(aka Hwy. 101 Twinning, Aboiteau, Causeway, Lake Pisiquid)

[illegible]

From: Lubna Jamshaid
To: [PublicOnlyCouncilEmail](#)
Subject: Calling for ceasefire
Date: Tuesday, December 5, 2023 7:39:55 PM

Caution [External Email]

This email comes from an outside sender. Verify the sender and use caution with any requests, links or attachments.

Hello dear Mayor, and councillors,

My name is Lubna, and I am a mom of 4 young kids, living in Kings County. I am here to urge the council to support the call for cease fire, because as a mom I am deeply concerned about the innocent lives of children lost in Palestine. I have watched how Israeli forces are targeting the innocent civilians of Gaza. More than 4000 kids have been killed in the last 3 weeks in Gaza. These kids are not just a number, they have names. They had dreams. They had people who loved them deeply. And someone who cares about them. Many mothers will never be able to hug or hold their child again.

Hundreds of Palestinian Families are Completely Erased from Civil Registry. Many children became orphaned as both of their parents died. The health authorities are re-naming the wounded infants as they cannot speak, and no one in their family survived to tell the names of these kids. I cannot not forget the parents collecting the parts of children's dead bodies in garbage bags. I will never forget that the parents are writing the name of their kids on their hands and legs so that they can recognize them when the bombs burn their bodies. I will never forget the unconsolable mom who was crying as all of her kids died and she said her kids died hungry.

The UN secretary General is calling Gaza a graveyard for children. Over 16,000 people have now been killed in this War and half of them are children. These children are not collateral damage. These children are not worthless casualties. Calling them as collateral damage is a shame on humanity and the genocide is happening right in front of our eyes. These children are as precious as any other children on this planet. They have not done anything wrong other than that they were born in an occupied land. They don't just deserve to die, but they deserve to live free.

As we continue to demand for an immediate ceasefire and ask for a future plan where everyone is free and equal and safe, we refuse to forget these lives. We will always affirm that every life is precious. Every single one of these deaths was preventable. I urge you to stand for what is right and write a letter to our federal government to call for an immediate ceasefire

in this horrifying situation between Israel and Palestine. as ceasefire

is the only way to stop the death of innocent civilian people there.

Thanks
Lubna

Sent from my iPhone

On Dec 5, 2023, at 1:28 PM, Lubna Jamshaid
<lubnajamshaid@icloud.com> wrote:

<Copy of Lubna speech.pages>

Sent from my iPhone

Correspondence Received

<u>First Name</u>	<u>Last Name</u>	<u>Correspondence Date</u>	<u>Meeting / logged</u>
Katherine	Mcleod, P.Eng, Dept. Environment and climate change	2021-10-28 (Received)	2022-01-11 COTW
Hants County Legion		2021-11-25	2021-12-07 COTW
Hon. Melissa	Sheehy-Richard	2021-11-30	2021-12-07 COTW
Hon. John	Lohr	2021-11-30	2021-12-07 COTW
Hon. Kim	Masland	2021-12-01	2021-12-16 Council
NSUARB		2021-12-10	2021-12-16 Council
Bennet	Mary Lou	2021-12-13	2021-12-16 Council
Hon. Kim	Masland	2021-12-17	2022-01-11 COTW
Bland	Lisa	2021-01-17	2022-01-11-COTW
Wilson	John	2021-12-21	2022-01-11 COTW
Pineo	Shirley	2021-12-17	2022-01-11 COTW
Nelson	Gary	2022-01-11	2022-01-25 Council
Hon. Kody	Blois	2022-01-13	2022-01-25 Council
Denise	Forrand	2022-01-19	2022-01-25 Council
Dawn	Allen	2022-01-18	2022-01-25 Council
Sarah	Brothers	2022-01-19	2022-01-25 Council
Roland	Newcombe	2022-01-20	2022-01-25 Council
Valerie	Newcombe	2022-01-20	2022-01-25 Council
Andrea	Moore	2022-01-21	2022-01-25 Council
Gary	Nelson	2022-01-26	2022-02-08 COTW
Hon. Minister	Johns	2022-01-27	2022-02-08 COTW
Hon. John	Lohr	2022-02-01	2022-02-08 COTW
Hon. Joyce	Murray	2022-02-02	2022-02-08 COTW
Kim	MacQuarrie	2022-02-06	2022-02-22 Council
Sheldon	Hope	2022-02-08	2022-02-22 Council
Brad	Carrigan	2022-01-24	2022-03-08 COTW
Dr. Gordon	Haliburton	2022-02-14	2022-03-08 COTW
Hon. Kim	Masland	2022-03-01	2022-03-08 COTW
East Hants		2022-03-01	2022-03-08 COTW
Hon. John	Lohr	2022-03-22	2022-04-12 COTW
Andrea	Parker	2022-03-28	2022-04-12 COTW
Bulk Water Haulers		2022-03-30	2022-04-12 COTW
Mark	Wainman	2022-04-04	2022-04-12 COTW
Jeff	Houser	2022-03-23	2022-04-12 COTW
Kathrin	Winkler	2022-04-05	2022-04-12 COTW
Joseph, PVSC	Feeney	2022-04-14	2022-04-26 Council

Correspondence Received

Darren	Porter	2022-04-21	2022-04-26 Council
Daphnee	de Lamirande	2022-04-29	2022-05-10 COTW
Hon. John	Lohr	2022-05-02	2022-05-10 COTW
Ann- Marie	Mathieu, Annapolis Valley Regional Library	2022-05-05	2022-05-10 COTW
2022-05-11 Yves	Arsenault re Information session for Hosting of 44th annual Final des Jeux de l'Acadie for 2025	2022-05-11	2022-05-26 Council
Anna	Allen	2022-05-22	2022-06-14 COTW
Seamus	Marriott, Community Petition re Zwicker lake	2022-05-31	2022-06-14 COTW
Scott	Carson (Presenting letter in person to Council)	2022-06-03	2022-06-14 COTW
Hon. John	Lohr (DMA)	2022-06-10	2022-06-14 COTW
Nancy	Sherwood	2022-06-14	2022-06-28 Council
Bobby	Best	2022-06-16	2022-06-28 Council
Hon. Kim	Masland	2022-06-21	2022-06-28 Council
Sherri	Bulger	2022-06-28	2022-06-28 Council
Hon. John	Lohr	2022-06-30	2022-07-12 COTW
Domenic	Padula	2022-07-07	2022-07-12 COTW
Hon. Joyce	Murray	2022-07-12	2022-07-26 Council
Diana	Gibson re: RCMP & Fort Edward Information	2022-06-29	2022-07-26 Council
Acute Care	Tanya Penney	2022-07-19	2022-07-26 Council
Darren	Porter	2022-07-27	2022-09-13 COTW
PVSC		2022-08-02	2022-09-13 COTW
DMA		2022-08-04	2022-09-13 COTW
Breaking Barriers Together		2022-08-17	2022-09-13 COTW
Bill	Preston	2022-08-18	2022-09-13 COTW
Alix	Munro (POSSE)	2022-09-01	2022-09-13 COTW
County of Annapolis	Letter to Premier Tim Houston and Hon. Tim Halman re Moratorium on Aerial Herbicide Spraying	2022-09-14	2022-09-27 Council

Correspondence Received

Darren	Porter	2022-09-14	2022-09-27 Council
Darren	Porter	2022-09-16	2022-09-27 Council
Philip	Hyam	2022-09-17	2022-09-27 Council
Mash Up Lab re: Opportunity for Aspiring Entrepreneurs in West Hants		2022-10-17	2022-10-25 Council
Minister Masland	Re: Potential Mi'kmaq Burial site	2022-10-19	2022-10-25 Council
Heather Hughes,	Executive Director Re: Proposed changes to Weed Control Act	2022-09-13	2022-11-08 COTW
Minister of Finance and Treasury Board	Re: Provincial Non-Resident Deed Transfer Tax	2022-10-21	2022-11-08 COTW
Home Hardware	Re: Security Cameras	2022-10-21	2022-11-08 COTW
Windsor Township	Re: Security Cameras	2022-10-24	2022-11-08 COTW
Dawna MacIvor	Re: November is Crohn's and Colitis Awareness Month	2022-10-28	2022-11-08 COTW
Waye Mason	re Concerns and Information regarding Bill 225 and HRM Noise By-Law	2022-11-02	2022-11-08 COTW
Peter Gregg	Re Information on Bill 212, An Act to Amend Public Utility Act	2022-11-02	2022-11-08 COTW
Andrea Parker	Re Road repair work needed	2022-11-06	2022-11-22 Council
WAEFA Recipient Confirmation - 2022	(Awards sponsored by the West Hants Regional Municipality)	2022-11-07	2022-11-22 Council
CAO Letter	Comfort Centre Designation - Garden of Eden Community Centre	2022-11-10	2022-11-22 Council
David Old,	President Hantsport Seniors and Elders Club re Community Generator Program	2022-11-10	2022-11-22 Council
Juanita Wilcox	re Expression of Thanks	2022-11-12	2022-11-22 Council
Emily McNeil	re Renewal of the Operating Approval for the Avon Hydro System	2022-11-14	2022-11-22 Council
Paul Beazley	re Boundary Review Questions	2022-11-16	2022-11-22 Council
West Hants Historical Society	Re Old Parish Burying Ground Letter	2022-11-16	2022-12-06 COTW
Graham Sanford	Re Road Concerns	2022-11-16	2022-12-06 COTW
Fidelis House	Re financial assistance request	2022-11-30	2022-12-06 COTW
Lawrencetown Education Centre	Re Big Chill Donation request	2022-12-06	2022-12-13 Council
Kate Sircom, Secretary, St. Andrew's Church Council	Re Community Comfort Centre proposal	2022-12-06	2022-12-13 Council
NSFM	Re: Code of Conduct - Summary of content from consultation	2022-12-14	2023-01-10 COTW

Correspondence Received

Graham Sandford	Re: response to outstanding concerns sent after the presentation to Council on December 13th, 2022.	2023-01-09	2023-01-10 COTW
Graham Sanford	Re: File to Rezone Lots along Bog Road	2023-01-24	2023-01-24 Council
Nova Scotia Department of Public Works Request	Re: Pothier Motors Crosswalk Request	2023-02-03	2023-02-14 COTW
Windsor Township Business Association	Re: Expression of Thanks and Continued Conversations	2023-02-09	2023-02-14 COTW
Hants County Federation of Agricultural and the Great Falmouth Marsh Body	Re: Remaining ACOA funds	2023-02-23	2023-02-28 Council
Seamus Marriot (Zwicker Lake Property Owners)	Re Permit Clarification	2023-02-17	2023-03-14 COTW
Windsor Lions Club	Re Tourist Bureau Park Request	2023-02-23	2023-03-14 COTW
Carrilee Eddy	Re Affordable Housing	2023-02-28	2023-03-14 COTW
Graham Sanford	Re: Don't Be The Dirt Advocacy Presentation	2023-02-28	2023-03-14 COTW
Andrew Hardman	Re 997 Highway 14 Distribution Depot - Trans-World Concerns	2023-03-02	2023-03-14 COTW
Seamus Marriot (Zwicker Lake Property Owners)	Re Permit Clarification	2023-03-02	2023-03-14 COTW
FCM Executive Decision	Re Green Municipal Fund application	2023-03-03	2023-03-14 COTW
Avondale Hall	Re Floor repair and renovation request	2023-03-08	2023-03-14 COTW
Letter From Private Road Development	Re Petition for Waste Collection Services	2023-03-09	2023-03-14 COTW
Hon. Greg Morrow	Response to Expenses incurred due to fencing	2023-03-14	2023-03-28 Council
Sarah Reddington	Re Hantsport Memorial Community Center and Pickleball Facility	2023-03-14	2023-03-28 Council
Core Committee - Zwicker Lake Property Owners	Re Permit Clarification	2023-03-14	2023-03-28 Council
Hantsport Community Rep	Re: Apple Blossom Festival Sponsorship Request	2023-03-15	2023-03-28 Council
MLA Sheehy-Richard	Request for a Nomination for the Order of Nova Scotia	2023-03-15	2023-03-28 Council
VREN I	Re Response to continued partnership and IMSA	2023-03-16	2023-03-28 Council
NS Power	Re Avon Hydro System Relicensing	2023-03-20	2023-03-28 Council
Public Health	Re New alcohol guidance on harms and risks for residents	2023-03-20	2023-03-28 Council

Correspondence Received

Kody Blois	Re: Letter to the Hon. Kim Masland	2023-03-21	2023-03-28 Council
Margot Bureaux	Re Cancellation of ABF Leadership Competition	2023-03-21	2023-03-28 Council
Shawna Nichols	Re: Lego program	2023-03-23	2023-03-28 Council
West Hants Historical Society	Proclamation Request	2023-03-23	2023-03-28 Council
Pisiquid Canoe Club	Re: Funding Request	2023-03-24	2023-03-28 Council
KMK Negotiation Office	Re: Expression of interest to meet and discuss the Avon River and downtown waterfront	2023-03-28	2023-04-11 COTW
Markus Kehoe	Re Expression of appreciation	2023-03-29	2023-04-11 COTW
Chantelle Hill	Re Proclamation of Parental Alienation Bubbles of Love Day April 25 2023 Request	2023-03-30	2023-04-11 COTW
Communities in Bloom	Re Invitation to participate	2023-03-30	2023-04-11 COTW
David Simpson	Re Rails-to-trails to Windsor	2023-03-30	2023-04-11 COTW
Mark Kehoe	Re Permit D2023-019 Pisiquid Canoe Club Day Camps - Not Valid	2023-03-30	2023-04-11 COTW
Minister Lohr DMA	Re Sustainability Services Growth Fund (SSGF)	2023-03-30	2023-04-11 COTW
Hon. Masland	Re Intersection Lighting	2023-04-03	2023-04-11 COTW
Brenda Shiers Chair West Hants Uniacke Community Health Board	Re Request for Funding Support	2023-04-04	2023-04-11 COTW
Windsor Township Business District	Reimagine Lake Pisiquid	2023-04-04	2023-04-11 COTW
Poplar Grove Community Hall	Funding Request	2023-04-06	2023-04-11 COTW
Heather Lake	Re Cogmagun and Beaver Pond Petition	2023-04-11	2023-04-11 COTW
Laurent Breault, General Director	Re International Day Against Homophobia and Transphobia, May 17, 2023	2023-04-09	2023-04-25 Council
Trudy Flynn	Re Light up Municipal office Purple for May 12 Fibromyalgia Awareness Day.	2023-04-10	2023-04-25 Council
Zwicker Lake Core Committee	Re Letter of Complaint - Disrespectful Behaviour	2023-04-10	2023-04-25 Council
Gloria Shanks	Re Old Shanks Road dated March 30, 2023	2023-04-10	2023-04-25 Council
Response to MP Blois	Re Highway 101 Twinning	2023-04-11	2023-04-25 Council
Hants County Federation of Agriculture	Re Expression of Appreciation for meeting	2023-04-11	2023-04-25 Council

Correspondence Received

Trevor Levy	Re Scotch Village Station Road Development	2023-04-14	2023-04-25 Council
Mark Kehoe	Re 2023-24 Tax Exemption Concern - Upper Vaughan	2023-04-16	2023-04-25 Council
Tom Levy	Re 301 Station Road Development	2023-04-16	2023-04-25 Council
Roberto Gueli and Anke Kungl	Re Community feedback for Sustainable Hill proposal	2024-04-17	2023-04-25 Council
Glooscap First Nation	Letter of Intent Re Proposed Addition to Reserve, Glooscap First Nation	2023-04-18	2023-04-25 Council
VREN to WHRM	Re Regional Enterprise Networks Review	2023-04-18	2023-04-25 Council
Mike Smith	Re Support of the Proposal from Sustainable Hill Campground and Yoga Dome	2023-04-20	2023-04-25 Council
Kathy Blois, Chair Hants County Senior Safety Association	Re Letter of Notice	2023-04-20	2023-04-25 Council
Seamus Marriot	Re FOIPOP Follow up	2023-04-20	2023-04-25 Council
Erin Naugler	Re Falmouth Highway Access	2023-04-23	2023-04-25 Council
Jessica and Allan Hill	Re Additional Considerations for Sustainable Hill's Application	2023-04-24	2023-04-25 Council
Karen Bourque-Ward and Art Ward	Re Scotch Village Station Road PID 45166915	2023-04-24	2023-04-25 Council
Wesley Petite	Re MPSA Retroactive Pay	2023-04-24	2023-04-25 Council
Hants County Federation of Agriculture	Re Scotch Village Rezoning Application	2023-04-25	2023-04-25 Council
Andrew Hardman	Re 997 Highway 14 - Zoning Change challenge	2023-04-26	2023-05-09 COTW
Guide Furlani	Re Concerns re 20 deer roaming and eating anything they can	2023-04-26	2023-05-09 COTW
Trevor Levy	Re Scotch Village Station Rd. PID 45166915	2023-04-26	2023-05-09 COTW
Denise Forand	Re Windsor Causeway and my Windsor's township waterfront vision	2023-04-27	2023-05-09 COTW
Barry Maxner	Re 50% Tax Reduction Request pertaining to Zwicker Lake Property and Pisiquid Canoe Club Concerns	2023-04-29	2023-05-09 COTW
Margot Bureaux	Re Banners	2023-05-02	2023-05-09 COTW
Grant Thomas	Re Theft	2023-05-03	2023-05-09 COTW

Correspondence Received

Aissa Thomas	Re Windsor Textile Development	2023-05-04	2023-05-09 COTW
Art Ward	Re Scotch Village Station Road PID 45166915	2023-05-06	2023-05-09 COTW
Core Committee Zwicker Lake Property Owners	Re CCBF Funding and the Canoe Club	2023-05-08	2023-05-09 COTW
John Fitzgerald	Re Scotch Village yoga retreat	2023-05-10	2023-05-23 Council
Karen Fitzgerald	Re Yoga resort plan	2023-05-10	2023-05-23 Council
Bill Preston	Re Unsightly etc.	2023-05-11	2023-05-23 Council
Garret Johnston	Re Avon Street Erosion Hantsport Nova Scotia	2023-05-11	2023-05-23 Council
Margy Fletcher	Re Expansion to King Street from Payzant Drive	2023-05-11	2023-05-23 Council
Art Ward and Karen Bourque-Ward	Re Scotch Village Station Road PID 45166915 and PID 45148608.	2023-05-15	2023-05-23 Council
Letter to NSFM from the Minister of Municipal Affairs and Housing	Re 12 Month Notice	2023-05-15	2023-05-23 Council
Andrew Hardman	Re Property Tax Exemption List	2023-05-15	2023-05-23 Council
Upper Vaughan Property Owners	Re 997 Highway 14, Permit #C2020-371	2023-05-15	2023-05-23 Council
Denise Forand	Re Waterfront options are ours to design for generations to come. Ebb n Flow.	2023-05-16	2023-05-23 Council
Warden Nickerson	Re RCMP Retroactive Costs - Copy	2023-05-18	2023-05-23 Council
Art Ward	Re Proposed DA for Scotch Village Station Road PID 45166915 and PID 45148608.	2023-05-19	2023-05-23 Council
Shelley Arsenault	Re Rezoning and Development of Agricultural Land	2023-05-19	2023-05-23 Council
Lee and Debbie Watson	Re Old Railway, Collapse in Mt Denson	2023-05-21	2023-05-23 Council
Dave Smith	Re Zwicker Lake Petition	2023-05-22	2023-05-23 Council
Seamus Marriott	Re Petition to Reconsider Canoe Club Tax Exemption	2023-05-22	2023-05-23 Council
Denise Thibault	Re Concerned property owner and taxpayer	2023-05-23	2023-06-13 COTW
Glooscap First Nation	Re Proposed Addition to Reserve, Bishopville Road	2023-05-25	2023-06-13 COTW
Mark Kehoe	Re Property Tax Exemption Community Center	2023-05-26	2023-06-13 COTW
Barry Maxner	Follow up Re Definition of Community Centre and the Pisaquid Canoe Club	2023-05-29	2023-06-13 COTW

Correspondence Received

Will Balser, Coastal Adaptation Coordinator	Re Joint Statement Call to Release the Coastal Protection Act Regulations	2023-06-01	2023-06-13 COTW
Chrystal Fuller on behalf of Mitch Brison	Re connecting Payzant and King Street request to Council	2023-06-02	2023-06-13 COTW
Carrilee Eddy	Re World Ocean Day	2023-06-07	2023-06-13 COTW
Carrilee Eddy	Re Fire Protection	2023-06-07	2023-06-13 COTW
Mark Peck, CEO of Joint Regional Transportation Agency	Re Invite to Municipal Working Group	2023-06-07	2023-06-13 COTW
Wayne and Edith.	Re the Gate and the Crossing.	2023-06-07	2023-06-13 COTW
Steph Sedgwick	Re the Gate and the Crossing.	2023-06-08	2023-06-13 COTW
Debbie Stoddard-Pageau	Re the Gate and the Crossing.	2023-06-08	2023-06-13 COTW
Rachelle Trudel	Re Garlands Crossing - Access Roads	2023-06-09	2023-06-13 COTW
Mike MacDonell	Re Agritourism and Rural Development - Sustainable Hill Resort	2023-06-11	2023-06-13 COTW
Melissa Levy	Re Appeal	2023-06-12	2023-06-13 COTW
Paul and Amy Brown	Re Gate in the crossing	2023-06-13	2023-06-13 COTW
Jason Tucker and Tim Carr	Re Canada Day Events in Hantsport	2023-06-13	2023-06-13 COTW
Kimm Kent, POSSE	Re Addressing housing insecurity and homelessness	2023-06-13	2023-06-27 Council
Paul Pierce	Re Award of Tender	2023-06-15	2023-06-27 Council
Nova Scotia Provincial Housing Agency	Re Priority Access to Housing	2023-06-09	2023-06-27 Council
Core Committee Zwicker Lake Property Owners	Re CCBF Funding	2023-06-14	2023-06-27 Council
Adriane Salah	Re Request for letter of support Re Tremaine Crescent	2023-06-20	2023-06-27 Council
<u>Barry Maxner</u>	Re No replies - Concerns with the Pisiquid Canoe Club.pdf	2023-06-23	2023-06-27 Council
Honourable Timothy Halman	Response Re Coastal Protection Act	2023-06-25	2023-06-27 Council
Core Committee Zwicker Lake Property Owners	Re Seeking clarity	2023-06-27	2023-06-27 Council
Core Committee Zwicker Lake Property Owners (Seamus Marriott)	Re Seeking clarity	2023-06-29	2023-07-11 COTW
Lisa Bland	Re Safety Measures during this Emergency (Request)	2023-06-30	2023-07-11 COTW

Correspondence Received

Nancy Sheehy	Re State of Emergency (Request)	2023-06-30	2023-07-11 COTW
Pat Miller	Re Fireworks and Calming your dog	2023-06-30	2023-07-11 COTW
Carrilee Eddy	Re Avon River Fish Passage (Request)	2023-07-03	2023-07-11 COTW
Maria DeNicola	Re clarification on health and safety issue	2023-07-05	2023-07-11 COTW
Nova International	Re Letter to West Hants	2023-07-05	2023-07-11 COTW
NSEMO - Emergency Management Preparedness Office	Re Region 3 Resignation	2023-07-06	2023-07-11 COTW
Chris Shields	Re Construction on the 101 and Lake Pisiquid	2023-07-07	2023-07-11 COTW
Carrilee Eddy	Re Declining to meet with Nikki-Marie Lloyd	(WHRM copied) 2023-07-12	2023-07-25 Council
East Hants Letter	Re Bill 236 - Railways Act - Windsor Hantsport Rail	(WHRM copied) 2023-07-19	2023-07-25 Council
Matt Dunfield	Re Question Re Falmouth Family Park	2023-07-20	2023-07-25 Council
Laura de Boer	Re St. Croix Dam Evacuation - Flood Mapping Request	2023-07-23	2023-07-25 Council
Benjamin Dykeman	Re Municipal Funding to Community Crisis Response	2023-07-24	2023-07-25 Council
Louis Coutinho	Re EMO and Torrential Rain & Flooding	2023-07-24	2023-07-25 Council
Peter Moore	Re Where's the pump X 4	2023-07-24 and July 25, 2023	2023-07-25 Council
Denise Forand	Re Questions re Cunnable Creek and overflow	2023-07-24 and 2023-08-14	2023-09-12 COTW
CCBF	Re Confirmation of Funding Re Pisiquid Canoe Club	2023-08-01	2023-09-12 COTW
Municipality of Kings County	Re Flood Event	2023-07-28	2023-09-12 COTW
Hants County Condominium Corp.	Re Damages to Critical infrastructure	2023-08-09	2023-09-12 COTW
UARB	Re 2023 Municipal Boundary Notice of Approval	2023-08-10	2023-09-12 COTW
Virginia Deering	Re Flooding on Chittick Ave.	2023-08-09 and 2023-08-11	2023-09-12 COTW
Hon. Greg Morrow response to Correspondence Re Fresh water resource for the Agricultural Community	Re Fresh water resource for the Agricultural Community	2023-08-14	2023-09-12 COTW
Jacqueline and Ryan Heffler	Re Bus transportation needed	2023-08-25	2023-09-12 COTW

Correspondence Received

MP Kody Blois	Re Letter to Minister Morrow re Dyke Land (WHRM copied)	2023-08-31	2023-09-12 COTW
Darren Porter	Re Water Testing and follow up emails	2023-08-14 and 2023-09-05	2023-09-12 COTW
Pamela DeNicola	Re Agricultural land preservation and protection	2023-09-06	2023-09-12 COTW
Jean Sanford	Re chairs	2023-09-12	2023-09-26 Council
Keith Aucoin	Re Impact of Hurricane Lee	2023-09-12	2023-09-26 Council
Luke Garagan	Re Transportation for West Hants	2023-09-12	2023-09-26 Council
Maria Medioli	Re Response to Blaise Fraser and Jackie Doucet Re Kings Meadows (WHRM copied)	2023-09-13	2023-09-26 Council
Peter Moore	Re Unprecedented weather event and Preparedness	2023-09-13 and 2023-09-14	2023-09-26 Council
Jennifer Moore	Re Preparedness	2023-09-14 x 2	2023-09-26 Council
Steve Turner	Re Windsor Hantsport Railway (WHRM copied)	2023-09-14	2023-09-26 Council
Laura Moore	Re Abuse of Emergency Management Act	2023-09-16	2023-09-26 Council
Daniel Steeves	Re Short Term Rental	2023-09-21	2023-09-26 Council
Kings County	Re Notice of Public Hearing	2023-09-21	2023-09-26 Council
Colleen Rogers	Re Transportation in West Hants	2023-09-23	2023-09-26 Council
Selling Scotia	Re Discussions around banning STRs	2023-09-25	2023-09-26 Council
Hants Health and Wellness Team	Re Transportation Options and Municipal Staff to undertake a Feasibility Study	2023-09-28	2023-10-10 COTW
Sherry Williams	Re Concern for Kings Meadows Closing (WHRM copied)	2023-09-29	2023-10-10 COTW
Peter Moore	Re CBC, below sea-level	2023-09-30	2023-10-10 COTW
Denise Forand x2	Re CBCL	2023-10-04	2023-10-10 COTW
Peter Moore	Re Weather	2023-10-05	2023-10-10 COTW
Peter Moore	Re A Study or Plan and why it matters	2023-10	2023-10-24 Council
NS Public Works	Response to Reimagine the Windsor and Falmouth Waterfront area	2023-10-11	2023-10-24 Council
Shelburne Counties	To NSFMR Re Cellular Coverage (WHRM copied)	2023-10-11	2023-10-24 Council
Glen LeBlanc	Re Poor Cellular Service	2023-10-13	2023-10-24 Council
Letter mailed to WHRM	Re 35 William Street Developer	2023-10-16	2023-10-24 Council
Response from Maria Medioli	Re King's Meadows (WHRM copied)	2023-10-17	2023-10-24 Council

Correspondence Received

King's Meadows Residence	Re Non Profit Options	2023-10-25	2023-11-14 COTW
Premier Tim Houston	Re Future Energy Security for NS letter to Councillor	2023-10-25	2023-11-14 COTW
Premier Tim Houston	Re YourHealthNS app	2023-11-02	2023-11-14 COTW
Sheldon Hebb	Re Curbside Waste Collection	2023-10-25	2023-11-14 COTW
VREN	Re Land and Asset Database Update and User Integration	2023-11-06	2023-11-14 COTW
Kelsey MacNeil	Re Wind Strength Update	2023-11-08	2023-11-14 COTW
Steven Hart (Protect Vaughans Community)	Re Amendment to Policy 4.22.4 (3 emails)	2023-11-02	2023-11-14 COTW
Mandy Singleton	Re Riverview Drive Rezoning Brooklyn	2023-11-09	2023-11-14 COTW
Ian Daniels	Re Windsor Elementary School	2023-11-13	2023-11-14 COTW
Sandra Watson	Re Rezoning PID 45215290 Riverview Drive Brooklyn	2023-11-15	2023-11-28 Council
Steven Hart	Re Follow-up to Policy Amendment 4.22.4 (4 emails)	2023-11-16	2023-11-28 Council
Amanda Dunfield	Re Windsor Stormwater: CSO Outfall Signage	2023-11-20	2023-11-28 Council
Hon. Kim Masland	Re Provincial Intersection Street lighting	Sent 2023-04-03 and resent 2023-11-21	2023-11-28 Council
Amanda Dunfield	Re Minas Basin Sessions/Requests Recording of Community Events	2023-11-23	2023-11-28 Council
Kelsea MacNeil, Director, Public Relations & Business Development Membertou Development Corporation	Re Bear Lake Wind Project Information Session	2023-11-23	2023-11-28 Council
Residents of the Concerned Citizens	Call to Action	2023-11-24	2023-11-28 Council
MADD Annapolis Valley	Re Red Ribbon Request	2023-11-16	2023-11-28 Council
Dykeland Lodge	Re Request for a Secondary Exit from College Road	2023-11-21	2023-11-28 Council
Protect Vaughans Community (Steven Hart)	Re Follow-Up To Wind Farm	2023-11-21	2023-11-28 Council

Correspondence Received

[illegible]

From: Parker, Andrea
To: [PublicOnlyCouncilEmail](#); [Bob Morton](#); [Debbie Francis](#); [emoussa@easthants.ca](#); [Ed Sherman](#); [Jeff Hart](#); [Jim Ivey](#); [John Smith](#); [Kody Blois@parl.gc.ca](#); [Laurie Murley](#); [melissa.mlaoffice@gmail.com](#); [mlabradjohns](#); [mlahantseast](#); [Mark McLean](#); [mperry](#); [Paul Morton](#); [Rupert Jannasch](#); [Scott McLean](#) Health Plan Survey Opportunity - please share
Subject: please share
Date: Wednesday, December 6, 2023 4:21:25 PM
Attachments: [image001.png](#)
[WHUCHB Report to Community - 2022-2023.pdf](#)

Caution [External Email]

This email comes from an outside sender. Verify the sender and use caution with any requests, links or attachments.

Hello everyone,

I am writing to you with an ask to share our survey either by email to your contacts or on social media. The survey is open until mid-January 2024. The Community Health Boards of NS are actively engaging with our communities to find out what community health needs are important to them. Examples of community needs that we have heard so far are around transportation, housing insecurity, high cost of food, lack of access to high speed internet and cell phone reception. The data that community shares with us is incorporated in a zone health plan and worked on locally – what the West Hants Uniacke catchment tells us we work on to make our community even more vibrant. Attached and below please find the survey opportunity for sharing. Also attached is our 2022-2023 report back to community.

Any questions about the CHB, survey or to book a time that we can come speak with your community or organization please contact me. My contact info is below.



WE WANT TO HEAR FROM YOU

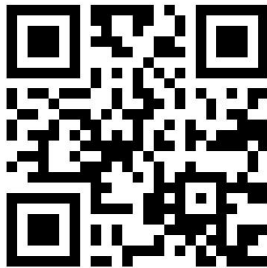
What issues are affecting the health and well-being of your community?

WHY?

Community Health Boards across the province are engaging with communities to find out what communities need to address the top issues affecting their health and well-being.

HOW?

Contact us at **1-844-983-1240** or scan the QR code to visit **[engageCHBs.ca](#)** for opportunities to participate in your area and to complete our online survey.





Kind Regards,

Andrea



Andrea Parker RD, BSN, MAd.Ed.
She/Her
Coordinator
West Hants Uniacke Community Health Board
Public Engagement & Community Health Board Support

Cell: 902-798-6450
Hants Office: 902-798-2210
Hants Community Hospital
89 Payzant Drive – Suite 1112
Windsor, NS
B0N 2T0
www.nshealth.ca



WE WANT TO HEAR FROM YOU

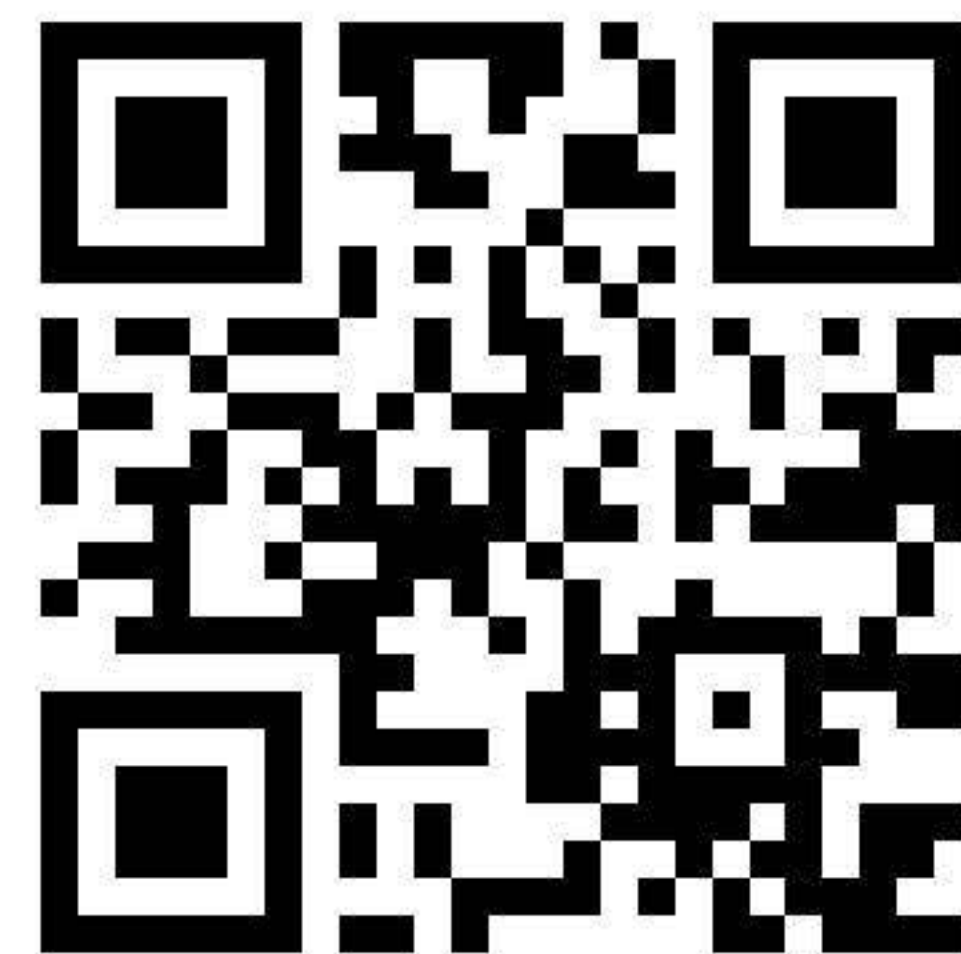
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West Hants Uniacke Community Health Board Report to Community 2022-2023

What Do We Do?

- Community Leadership
- Community Health Planning
- Health & Wellness Promotion

Central Zone CHB Health Plan Priorities

- Equitable Access to Health Services and Information
- Working Together Upstream
- Wellness and Health Promotion
- Supportive Community



West Hants/Uniacke
Community Health Board

Partnerships

We value working collaboratively in partnerships, such as:

- Community Transportation Working Group
- Quarterly Community Partnership Network Meetings
- West Hants and Valley Youth Providers Network
- Supporting Equality and Inclusion in our Community with many community and NSHA partners
- Partnerships with other local CHBs:
 - School Food Advocacy
 - Housing Support Networking



Events

The WHUCHB held community open houses in 6 communities in the catchment this year! Three Mile Plains, Kempt Shore, Ardoise, Brooklyn, Mount Uniacke and Vaughan. The Board also was a lead partner in the Community Connections Fair and supported the RCMP Bike Rodeo at Avon View High School!

Advocacy

We have been active in advocating for what our community tells us is important

- Online Survey re: Transportation needs
- Great Big Crunch Event for Healthy School Food
- Letters of Support for increased food security in our community, improved access to transportation, and greater access to community resources for youth

Wellness Funds

We were pleased to grant monies to local community initiatives supporting our Central Zone CHB Plan priorities

- Avon View High School - Grade 9 Wellness
- Dr. Arthur Hines Elementary School - Super Singers
- Hants Learning Network Association-Growing Healthier
- Hants West Food Action Council - Free Monday Market
- Mik'maw Native Friendship Center -POSSE Project -
CREATE - Creative Recreation Explores Adventures to Empowerment
- West Hants Ground Search and Rescue - Applied Suicide Intervention Skills Training (ASIST)
- West Hants Warriors - You have to CONSENT to be on this team
- Windsor Forks District School - Learn to Scoot

VOLUNTEER PROFILE



The CHB has introduced me to the volunteers and groups who respond and support our most vulnerable. Through our Wellness Grants we are able to fund projects that encourage healthy active living; provide access to food and community gardens; educate and inform citizens about emerging health issues. As a CHB volunteer, I am able to contribute to identifying and responding to challenges facing our community.

Gail Stewart joined the CHB in 2022 and became co-chair in 2023. A proud Nova Scotian, Gail returned to her home province after retiring from March of Dimes Canada, where she was National Director, Community Engagement and AccessAbility Services. The focus of Gail's work in the not-for-profit sector was the development and delivery of Community based health programs and services designed to enhance the quality of life for people with disabilities and vulnerable populations. She joined the Community Health Board to learn more about her new community and use her experiences and skills to help the board in its work.

Want to Join Us?

www.communityhealthboards.ns.ca

or contact Andrea Parker at:

andrea.parker@nshealth.ca

902-798-6450



**Melissa Sheehy-Richard, MLA
Hants West**

December 12th, 2023

West Hants Regional Municipality

Additional Carpool Parking Lot Request

To Mayor Zebian and all Council,

I acknowledge receipt of your correspondence dated November 27th, 2023, requesting, and expressing the need for an additional carpool parking between Exit 7 (Falmouth) and Exit 5 (Three Mile Plains).

Our office is committed to working with our municipal partners to provide adequate parking for those wishing to carpool. I can recognize and appreciate your concerns regarding commuting and our steadily growing population.

Many residents may not realize, especially with the ongoing twinning work, that between Exits 4 and 7 on Highway 101, there are currently two carpool parking areas that already exist near the interchanges. These parking areas are located near Exit 4 and Exit 6. With the continued growth that West Hants is experiencing, there may be a need to expand the existing parking areas. The department will start to monitor the parking areas to determine if they are nearing or are at capacity, and if so, begin to plan for a possible expansion of these areas. These upgrades would be completed on a priority basis and be subject to available funding.

Hope this information helps. Please do not hesitate to reach out to my office should you have any further questions or concerns.

Sincerely,

Melissa Sheehy-Richard
MLA, Hants West

Correspondence Sent

<u>First Name</u>	<u>Last Name</u>	<u>Correspondence Date</u>	<u>Meeting / logged</u>
Katherine MacLeod	MacLeod, Dept. Envir. and Climate Change	2021-10-27	2022-01-11 COTW
Robyn	Homans	2021-11-23	2021-12-07 COTW
Hon. Kim	Masland	2022-01-20	2022-01-25 Council
Hon. Kim	Masland re: clarity on correspondence sent 2022-02-20	2022-02-16	2022-02-08 COTW
Hon. Joyce	Murray	2022-02-02	2022-02-08 COTW
Hon. Greg	Morrow	2022-02-04	2022-02-08 COTW
VREN		2022-03-10	2022-03-22 Council
Station Food Hub		2022-04-28	2022-05-10 COTW
MLA Melissa	Sheehy-Richard re: Avon River Eco/Tourism	2022-05-02	2022-05-02 COTW
MLA Melissa	Sheehy-Richard re: exit 6	2022-05-02	2022-05-02 COTW
Hon. Joyce	Murray	2022-05-06	2022-05-10 COTW
KMK Assembly Mi'kmaw Chiefs		2022-05-06	2022-05-10 COTW
The Premier	The Hon. Tim Houston	2022-06-27, sent 2022-06-30	2022-07-09 COTW
The Premier	The Hon. Tim Houston	2022-06-30	2022-07-09 COTW
Hon. Kim	Masland	2022-08-23	2022-09-13 COTW
POSSE		2022-09-14	2022-09-27 Council
Minister Murray	re Pumpkin Regatta	2022-10-20	2022-10-25 Council
VREN	Re: IMSA and request for a presentation to Council	2022-12-20	2023-01-10 COTW
MLA Sheehy-Richard	Re: Invitation to meet with Council re: Highway 101 Twinning project	2022-12-21	2023-01-10 COTW
MP Kody Blois	Re: Invitation to meet with Council re: Highway 101 Twinning project	2022-12-21	2023-01-10 COTW
Deputy Minister of Environment and Climate Change	Re: Costs incurred for fencing at 417 Wentworth Road	2023-02-15	2023-02-24 Council
VREN	Re Continued Partnership and Intermunicipal Service Agreement (IMSA)	2023-03-03	2023-03-14 COTW
Minister Masland	Re Provincial Intersection Street Lighting	2023-03-10	2023-03-14 COTW
Hockey Hall of Fame	Re Letter of Support John Paris Jr	2023-03-14	2023-03-28 Council
Premier Tim Houston	Re Reimagine Lake Pisiquid, Windsor, Nova Scotia	2023-03-24	2023-03-28 Council
Hon. Joyce Murray	Re Reimagine Lake Pisiquid, Windsor, Nova Scotia	2023-03-24	2023-03-28 Council

Correspondence Sent

<u>First Name</u>	<u>Last Name</u>	<u>Correspondence Date</u>	<u>Meeting / logged</u>
Hon. Steve Craig	Re Reimagine Lake Pisiquid, Windsor, Nova Scotia	2023-03-24	2023-03-28 Council
Hon. Tim Halman	Re Reimagine Lake Pisiquid, Windsor, Nova Scotia	2023-03-24	2023-03-28 Council
Hon. Susan Corkum-Greek	Re Reimagine Lake Pisiquid, Windsor, Nova Scotia	2023-03-24	2023-03-28 Council
Hon. Kim Masland	Re Reimagine Lake Pisiquid, Windsor, Nova Scotia	2023-03-24	2023-03-28 Council
MP Blois	Re Reimagine Lake Pisiquid, Windsor, Nova Scotia	2023-03-24	2023-03-28 Council
MLA Sheehy-Richard	Re Reimagine Lake Pisiquid, Windsor, Nova Scotia	2023-03-24	2023-03-28 Council
MLA Sheehy-Richard, Premier, NS Public Works Minister(Kim Masland), District Area Manager (Robyn Homans)	Re Support to pave Cogmagun and Beaverpond Roads	2023-05-17	2023-05-23 Council
Hon. Tim Halman, Premier, MLA Sheehy-Richard	Re Coastal Protection Act Regulations	2023-05-23	2023-05-23 Council
Indigenous Services Canada	Re Response to the Proposed Addition to Reserve, Glooscap First Nation	2023-06-27 Sent 2023-06-30	2023-07-11 COTW
Premier Tim Houston, Hon. Joyce Murray, Hon. Steve Craig, Hon. Tim Halman, Hon. Susan Corkum-Greek, Hon. Kim Masland, MP Blois, MLA Sheehy-Richard	Re Follow up to correspondence sent on March 23, 2023 Re Reimagination Strategy Exercise	2023-06-29	2023-07-11 COTW
Hon. Kim Masland	Re The Railways Act- Bill 236	2023-07-05	2023-07-11 COTW
NS Minister of Agriculture, Premier of NS, Minister of Fisheries, Oceans and the Canadian Coast Guard, Minister of Fisheries and Aquaculture, Minister of Public Works, MP Blois, MLA Sheehy-Richard, Nic Juurlick, President of the Hants County Federation of Agriculture	Re Permanent Freshwater Resource for Agricultural Communities	2023-07-20	2023-07-25 Council

Correspondence Sent

[illegible]



WEST HANTS REGIONAL MUNICIPALITY REPORT

Information ☐	Recommendation ☐	Decision Request ☐	Councillor Activity ☐
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To: West Hants Regional Municipality Council

Submitted by: Mayor Abraham Zebian

Date: December 12, 2023

Subject: Sewer/Bulk Water Rebate

LEGISLATIVE AUTHORITY

Municipal Government Act

RECOMMENDATION or DECISION REQUEST

...Council direct staff to create a Regional sewer rebate that includes a \$50/quarter rebate to be funded through the regional general operating budget.

...Council direct staff to create a Regional bulk water rebate that would be applied against a residential tax bill totalling \$200/year/residential property owner to be funded through the regional general operating budget.

BACKGROUND

Property ☐	Public Opinion ☐	Environment ☐	Social ☐	Economic ☐	Councillor Activity ☐
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Since 2020, the West Hants Regional Municipality has undertaken many initiatives that make West Hants a desirable place to live, work and visit. Some of these initiatives have been substantial residential tax decreases, subsidies to recreational programming, investment in the West Hants Sports Complex, being proactive on approval of development agreements and allowing many forms of new housing, and a creation and expansion of the Low Income Residential Property Tax Rebate. Other items that have been discussed that relate to

affordability have been a sewer rebate and bulk water costs. While these items have been discussed on numerous occasions, council has not given direction to staff to implement.

DISCUSSION

I believe another way Council could make life more affordable for West Hants residents would be to create a sewer rebate. I believe a \$50/quarter rebate applied to a utility customers sewer bill would be a responsible amount. Staff would create the parameters of the rebate similar to those of the Low-Income Residential Property Tax Rebate. To continue consistency of funding projects and initiatives regionally, I would suggest the rebate be funded through the general operating budget.

I also believe Council should create a bulk water rebate for West Hants residents who buy their water from bulk carriers. I believe the rebate should equal \$200/year applied to a residential property tax bill with parameters similar to those of the Residential Low Income Property Tax Rebate. Again, to continue consistency of funding projects and initiatives regionally, this rebate would be funded through the general operating budget.

I believe both rebates should be approved for full fairness to all residents who qualify, unless Council wished to fund the rebates differently in a manner that is allowable.

These amounts and parameters are suggestions to council and Council is fully within its rights to suggest something different.

As presented at the November 14th Committee of the Whole meeting

Sewer Rebates

Staff have been preparing a sewer rebate model, as part of the sewer study. Direction is needed to determine the set up required in the background to establish this program for 2024-25. It is estimated that 46.5% of applications received for the property tax assistance program are from customers on municipal sewer. Using this estimate we have prepared the following scenarios:

Quarterly Rebate Amount	Estimated # of Rebates	Quarterly Expense	Yearly Expense
\$ 25.00	150	\$ 3,750.00	\$ 15,000.00
\$ 50.00	150	\$ 7,500.00	\$ 30,000.00
\$ 75.00	150	\$ 11,250.00	\$ 45,000.00
\$ 100.00	150	\$ 15,000.00	\$ 60,000.00

Next steps for the rebate would be as follows:

- To determine what level of support Council wishes to provide residents.
- To determine where the funding for this rebate program will come from (i.e. funding to come from the general operating or the sewer utility).

NEXT STEPS

Staff to undertake the direction of Council and reflect any costs during the 2024/2025 budget deliberations.

FINANCIAL IMPLICATIONS

There are no financial implications with the preparation of this report.

There would be financial implications next fiscal based on an approved Council direction.

ALTERNATIVES

Council may not choose to direct staff.

Council may choose to suggest something different.

ATTACHMENTS

None.

CHIEF ADMINISTRATIVE OFFICER REVIEW

The Mayor's suggestion for a sewer rebate and corresponding recommendation, is in alignment with recent points raised in the water utility amalgamation report presented to Council in November.

The following criteria should be discussed by Council if considering the rebate as proposed by the Mayor.

1. Eligibility Criteria – who is eligible.
2. The level or value of the rebate – value per customer and total value of anticipated rebate.
3. How the rebate will be funded – funding source for the rebate (by sewer users / area rated or general rate)

The model highlighted by the Mayor, suggests that the rebate mirror the Residential Property Tax Rebate and household income with respect to eligibility, that the value would be an estimated \$30,000 per year for the rebate (details above in table) and that the rebate value be funded by the general tax rate.

I support the recommendation in principle, and staff await the pending approval of the concept by Council and comments regarding criteria.

With respect to the bulk water rebate as proposed it does ensure the rebate is directed straight to the resident.

As with the sewer rebate the following criteria should be discussed by Council if considering the rebate as proposed by the Mayor.

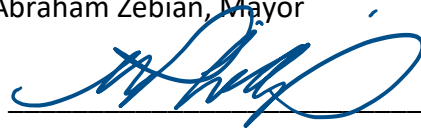
1. Eligibility Criteria – who is eligible.
2. The level or value of the rebate – value per customer and total value of anticipated rebate.
3. How the rebate will be funded – funding source for the rebate (by sewer users / area rated or general rate)

The model highlighted by the Mayor, suggests that the rebate mirror the Residential Property Tax Rebate and household income with respect to eligibility, that the value would be \$200.00 per customer and that the rebate value be funded by the general tax rate.

I support the recommendation in principle, and staff await the pending approval of the concept by Council and comments regarding criteria.

Report Prepared by: Abraham Zebian, Mayor

Report Approved by:



Mark Phillips, Chief Administrative Officer