

NOVA SCOTIA REGULATORY AND APPEALS BOARD

IN THE MATTER OF: THE PUBLIC UTILITIES ACT

- and -

IN THE MATTER OF: AN APPLICATION by the **REGION OF QUEENS MUNICIPALITY**, on behalf of its **WATER UTILITY**, for approval of amendments to its Schedule of Rates and Charges for Water and Water Services and amendments to its Schedule of Rules and Regulations

NON-CONFIDENTIAL INFORMATION REQUESTS

To: Board Staff
Nova Scotia Regulatory and Appeals Board

From: Ms. Willa Thorpe
Chief Administrative Officer
Region of Queens Municipality
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Liverpool, NS B0T 1K0
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Responses Due: Friday, November 7, 2025

Copies: 1 electronic copy – PDF searchable

RESPONSE TO ADDITIONAL BOARD INFORMATION REQUESTS

1 **Request IR-1:**

2 **In its last rate hearing (M10229), the utility sought total revenue requirements of \$817,453**
 3 **for test year 3 (2024/25). In Year 1 (2025/26) of its current application it seeks revenue**
 4 **requirements of \$1,649,556, an increase of \$832,103. Please provide:**

- 5 a) a continuity statement detailing the breakdown of the \$832,104 by the following
 6 categories: compensation, repairs and maintenance, utility costs, materials,
 7 depreciation, debt costs, interest on municipal debt, other revenues, and other
 8 costs. Please note where precise breakdowns are not possible.

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 10 **Response:**

Operating Revenues	2021 RS 24/25	2025 RS 25/26	\$ CHG	% CHG	
Metered Sales	\$ 500,000	\$ 603,300	\$ 103,300	17.1%	Budget for Metered Sales Revenue in current rate study are based on approved rates from the 2021 Hearing
Public Fire Protection	\$ 197,235	\$ 201,531	\$ 4,296	2.1%	Budget for Fire Protection Charge based on formula from 2021 Hearing
Sprinkler System	\$ 4,320	\$ 5,400	\$ 1,080	20.0%	Budget for 25/26 Sprinkler System Revenue based on approved rates from 2021 Hearing
Plate Fee	\$ 1,800	\$ 4,400	\$ 2,600	59.1%	Budget for 25/26 Plate Feed Revenue based on approved rates from 2021 Hearing
Lateral Connection	\$ 1,550	\$ -	\$ (1,550)		No revenue projected in current rate study
Connection Fee	\$ 3,100	\$ 3,000	\$ (100)	-3.3%	Budget for 25/26 Connection Fee Revenue based on approved rates from 2021 Hearing
Bulk Water Sales	\$ 7,500	\$ -	\$ (7,500)		Proposed Bulk Water capabilities were not implemented
Other	\$ -	\$ -	\$ -		
Total Operating Revenue	\$ 715,505	\$ 817,631	\$ 102,126		
Operating Expenses					
Source of Supply	2021 RS 24/25	2025 RS 25/26	\$ CHG	% CHG	Comment
Supervision and Engineering	\$ 1,366	\$ 28,335	\$ 26,969	95.2%	Increased to reflect actual time spent by staff including filled vacancies.
Reservoir Insurance	\$ -	\$ 1,937	\$ 1,937	100.0%	Insurance cost was not properly allocated in the past
Lake Inspections	\$ 2,185	\$ 70,000	\$ 67,815	96.9%	25/26 Budget includes one time cost for the certified dam safety assessment of \$70,000. Staff time charge allocation was increased based on a staff review to reflect time spent
Screen Maintenance	\$ 6,556	\$ 6,500	\$ (56)	-0.9%	No material change
Screen House Maintenance	\$ 546	\$ -	\$ (546)		No material change
Wildlife Management	\$ 765	\$ 1,500	\$ 735	49.0%	Increase based on projected cost of this item
Other	\$ -	\$ -	\$ -		
Total Source of Supply	\$ 11,418	\$ 108,272	\$ 96,854		
Water Treatment					
Water Treatment	2021 RS 24/25	2025 RS 25/26	\$ CHG	% CHG	Comment
Salaries - Asst Engineer	\$ 14,811	\$ 63,840	\$ 49,029	76.8%	Increased to reflect actual time spent by staff including filled vacancies.
Salaries - Engineer	\$ 6,799	\$ -	\$ (6,799)		Salaries for Asst Engineer and Engineer Combined (See response above)
Labour	\$ 66,656	\$ 104,280	\$ 37,624	36.1%	This is the increase in wages approved by Council after labour disruption
Chemicals and Additives	\$ 98,345	\$ 208,000	\$ 109,655	52.7%	Increased usage and increase in cost of chemicals
Water Testing	\$ 19,396	\$ 30,000	\$ 10,604	35.3%	Increased testing and increased cost for testing
Facility Repairs and Maintenance	\$ 17,505	\$ 79,500	\$ 61,995	78.0%	2025/26 budget includes one time expenses related to replacement of hot water tank and design of an on-site wastewater treatment system. 2026/27 budget is \$47,500 which has increased as a result of a more comprehensive maintenance program.
Process Equipment	\$ 17,505	\$ 114,275	\$ 96,770	84.7%	Budget in 2025/26 includes the rehab of actuators and overhaul of other process equipment. The budgets for 2026/27 and 2027/28 were reviewed during the preparation of this response and have been revised to \$95,000 in 26/27 and \$55,000 in 27/28 to reflect the current maintenance and rehabilitation efforts

Electricity	\$ 90,696	\$ 103,370	\$ 12,674	12.3%	Increased charges from NS Power
Generator	\$ 546	\$ 5,200	\$ 4,654	89.5%	Increased after staff review to reflect actual cost of owning and operating the generator at the WTP
Phone/Internet	\$ 3,278	\$ 3,720	\$ 442	11.9%	A Starlink connection to the facility has been added to provide a high speed connection. Cost centre includes cell and treatment plant phone.
Contracted Services	\$ -	\$ 50,475	\$ 50,475	100.0%	Increased expense for Atlantic Integrated Water Utility Consultants (AIWUC) to act as third party ODRC services for the Water Treatment Plant and the utilities portion of our work order software 'Brightly'
Allocated Services	\$ 4,781	\$ 13,475	\$ 8,694	64.5%	Includes trucks, insurance on trucks, excavator insurance and repairs, tools and shop equipment, computer services, safety equipment, and travel. Allocation increased after a review to reflect actual usage in water treatment
Total Water Treatment	\$ 340,318	\$ 776,135	\$ 435,817		
Transmission and Distribution	2021 RS 24/25	2025 RS 25/26	\$ CHG	% CHG	Comment
Salaries - Asst Engineer	\$ 5,082	\$ 22,910	\$ 17,828	77.8%	Increased after a staff review to reflect actual time spent.
Salaries - Engineer	\$ 6,999		\$ (6,999)		Salaries for Asst Engineer and Engineer Combined (See response above)
Reading Meter Expense	\$ 20,444	\$ 23,170	\$ 2,726	11.8%	This is the increase in wages approved by Council after labour disruption
Labour - Mains	\$ 51,999	\$ 37,080	\$ (14,919)	-40.2%	Allocation of staff to this cost centre adjusted based on actual time spent
Labour - Meters	\$ 6,712	\$ 14,840	\$ 8,128	54.8%	Allocation of staff to this cost centre adjusted based on actual time spent
Labour - Water Leaks	\$ 34,076	\$ 99,450	\$ 65,374	65.7%	Allocation of staff to this cost centre adjusted based on actual time spent
Labour - Flushing	\$ 5,306	\$ 8,380	\$ 3,074	36.7%	Allocation of staff to this cost centre adjusted based on actual time spent
Maintenance of Mains - Materials	\$ 14,479	\$ 25,000	\$ 10,521	42.1%	Budget adjusted based on projected repair materials needed
Labour - Other	\$ -	\$ 39,180	\$ 39,180	100.0%	Labour budgeted to other cost centers not broken out on FS for Utility
Use of Gravel	\$ 1,093	\$ 2,500	\$ 1,407	56.3%	Increased due to increased repairs (see also Maintenance of Mains - Materials above).
Maintenance of Meters	\$ 31,944	\$ 30,000	\$ (1,944)	-6.5%	No material change
Maintenance of Hydrants & Values	\$ 16,391	\$ 18,000	\$ 1,609	8.9%	No material change
Labour - Hydrants & Values	\$ 10,739	\$ 43,350	\$ 32,611	75.2%	Increased maintenance of hydrants and valves
Leak Detection	\$ 10,000	\$ 30,000	\$ 20,000	66.7%	Increased frequency of leak detection activity
Street Patching	\$ 5,464	\$ 40,000	\$ 34,536	86.3%	Budget for 2025/26 increase to repair outstanding repairs from previous years. Budget in 2026/27 is \$10,000.
Cowie Well - Public Tap	\$ 4,200	\$ 5,500	\$ 1,300	23.6%	Projected cost based on increased cost in 2025/26 to address outstanding repairs. Budget for 2026/27 is \$4,000.
Allocated Services	\$ 11,155	\$ 31,441	\$ 20,286	64.5%	Includes trucks, insurance on trucks, excavator insurance and repairs, tools and shop equipment, computer services, safety equipment, and travel. Allocation increased after a staff review to reflect actual usage in water treatment
Total Transmission and Distribution	\$ 236,083	\$ 470,801	\$ 234,718		

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Administrative and General	2021 RS 24/25	2025 RS 25/26	\$ CHG.	% CHG	Comment
Accounts Write Off	\$ 1,623	\$ -	\$ (1,623)		No longer anticipate bad debt accounts
Office Salaries	\$ 60,100	\$ 58,066	\$ (2,034)	-3.5%	2.5% increase per year. Includes portion of Utility Clerk, DOF and MOF. Comp review increase in 24/25, adjustment down in subsequent years.
Office Supplies	\$ 1,093	\$ 2,000	\$ 907	45.4%	Budget Allowance based on staff review
Contracting Services	\$ 2,963	\$ 2,400	\$ (563)	-23.5%	Budget Allowance based on staff review
Advertising	\$ 2,185	\$ 4,250	\$ 2,065	48.6%	Increased budget tp allow for more public engagement for things like water conservation are anticipated.
Courses and Seminars	\$ 1,093	\$ 9,000	\$ 7,907	87.9%	Staff upgrading of certifications is encouraged
Auditors	\$ 4,917	\$ 6,900	\$ 1,983	28.7%	Audit fees have increased exponentially with new cyber inclusions, %age to water Utility has actual decreased.
Legal	\$ 546	\$ 500	\$ (46)	-9.2%	Budget Allowance based on staff review
UARB Levy	\$ 2,847	\$ 1,793	\$ (1,054)	-58.8%	current based on recent levy.
Insurance	\$ 17,124	\$ 11,040	\$ (6,084)	-55.1%	Insurance allocated individually, reservoir broken out
Total Administration and General	\$ 94,491	\$ 95,949	\$ 1,458		
Depreciation	\$ 120,075	\$ 133,213			Calculated in Rate Study based on 2024 Financial Statements for Capital Expenditures (See Worksheet B-3 for annual contribution in 2025/26)
Total Operating Expenses	\$ 802,385	\$ 1,584,370			
Operating Profit(Loss)	\$ (86,880)	\$ (766,739)			
Non Operating Revenues					
Interest	\$ -	\$ 15,000			Budget allowance
Total Non Operating Revenues	\$ -	\$ 15,000			
Non Operating Expenses					
Debt - Principal	\$ 29,691	\$ 60,015			Total is based one existing loan repayment schedule plus projected new loans as contained in the rate study
Debt - Interest	\$ 3,645	\$ 17,463			Total is based one existing loan repayment schedule plus projected new loans as contained in the rate study
Interest on Deficit	\$ -	\$ 15,507			See response to IR-38 in Response to Information Requests previously submitted.
Total Non Operating Expenses	\$ 33,336	\$ 92,985			
Total Profit(Loss)	\$ (120,216)	\$ (844,724)			
Summary					
Total Operating Expenses	\$ 802,385	\$ 1,584,370			
Non Operating Expenses	\$ 33,336	\$ 92,985			
Less: Other Operating Revenue	\$ (18,270)	\$ (12,800)			
Interest Revenue	\$ -	\$ (15,000)			
Revenue Requirement	\$ 817,451	\$ 1,649,555			

b) An explanation of the increase for each of the categories in a).

Response:

See Response to IR-1 a) above

Request IR-2:

Please provide an updated rate study based on the following changes and assumptions:

1 **a) In Year 1 (2025/26) and Year 2 (2026/27) the utility would forego \$150,000 each**
2 **year in contributions to the Depreciation Fund. (Note, Year 1 assumed the utility**
3 **would foregone \$47,663, so an additional 102,337 would be foregone in Year 1).**

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5 Response:

6 See attached rate study "Region of Queens Municipality Water Utility – Revised per Board IR-2"

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8 **b) In Year 1 the utility would withdraw \$550,000 from the Depreciation Fund to**
9 **offset its revenue requirements.**

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11 Response:

12 See attached rate study "Region of Queens Municipality Water Utility – Revised per Board IR-2"

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14 **c) In Years 2 and 3 all Earnings will be eliminated.**

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16 Response:

17 See attached rate study "Region of Queens Municipality Water Utility – Revised per Board IR-2"

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20 **d) In Years 1, 2 and 3 the utility would make a \$250,000 payment each year from its**
21 **Depreciation Fund to the Region of Queens, for debt owed.**

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23 Response:

24 See attached rate study "Region of Queens Municipality Water Utility – Revised per Board IR-2"

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26 **e) Capital budget amounts that would have been funded from depreciation in Years**
27 **1 and 2 would instead be funded from Long Term Debt.**

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29 Response:

30 See attached rate study "Region of Queens Municipality Water Utility – Revised per Board IR-2"

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32 **f) Interest on the Deficit to the Municipality should be adjusted as appropriate.**

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34 Response:

35 See attached rate study "Region of Queens Municipality Water Utility – Revised per Board IR-2"

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37 **g) A new Capital Fund Reserve would be established. Any budgeted depreciation,**
38 **principal or interest not used would be placed into the reserve.**

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40 Response:

41 The Utility will apply for a Capital Fund Reserve after the Decision is received.

1 **h) In Year 3 the utility would contribute \$100,000 per year to the new Capital Fund**
 2 **Reserve.**

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 4 Response:

5 See attached rate study "Region of Queens Municipality Water Utility – Revised per Board IR-2"
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8 **Request IR-3:**

9 **Please provide the updated balances for each test year, before and after the updated rate**
 10 **study in IR-2, for:**

11 **a) the Depreciation Fund,**

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 13 Response:

Projected Continuity of the Depreciation Fund
March 31, 2026, 2027 and 2028

Opening Balance March 31/25	\$1,149,247
Interest on Opening Balance	\$17,239
Depreciation from 24/25	\$114,924
Less Reduction in Depreciation Per IR-2a (Worksheet B-3)	-\$102,337
Depreciation on Capital Asset Additions 25/26	\$17,496
Projected balance Mar 31/25	\$1,196,569
Transfer to Operating Revenue per IR-2b (Worksheet B-3)	-\$550,000
Transfer to Municipality to Reduce Deficit per IR-2d (Worksheet B-3)	-\$250,000
Projected Balance Mar 31/26	\$396,569
Interest on Opening Balance	\$5,949
Depreciation 26/27 (Carry forward from 25/26)	\$132,420
Depreciation Deferred on T&D Capital Additions 25/26	\$47,663
Less Reduction in Depreciation Per IR-2a (Worksheet B-3)	-\$150,000
Depreciation on Capital Asset Additions 26/27	\$12,145
Transfer to Municipality to Reduce Deficit per IR-2d (Worksheet B-3)	-\$250,000
Projected Balance Mar 31/27	\$194,746
Interest on Opening Balance	\$2,921
Depreciation Contribution 27/28	\$196,352
Transfer to Municipality to Reduce Deficit per IR-2d (Worksheet B-3)	-\$250,000
Projected Balance Mar 31/28	\$144,019

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 16 **b) Debt Owed to the Municipality of Queens,**
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18 Response:

Projected Continuity of the Debt to the Municipality of Queens

March 31 2026, 2027 and 2028

Balance March 31/25	-\$521,929
Projected Operating Loss 25/26	-\$194,789
Projected Transfer from Depreciation Fund 25/26	<u>\$250,000</u>
Projected Balance Mar 31/26	-\$466,718
Projected Earnings 26/27	\$0
Projected Transfer from Depreciation Fund 26/27	<u>\$250,000</u>
Projected Balance Mar 31/27	-\$216,718
Projected Earnings 27/28	\$0
Projected Transfer from Depreciation Fund 27/28	<u>\$250,000</u>
Projected Balance Mar 31/28	\$33,282

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c) Outstanding Debt for Capital Projects, and

Response:

**Projected Outstanding Debt for Capital Projects
March 31 2026, 2027 and 2028**

The Water Utility Long Term is not on the Utility's Balance Sheet.
It is on the Region of Queens Books and the debt servicing
is allocated to the Utility.

Opening Balance Mar 31/25 (On Municipality's Books)	\$420,202
Debt Issued in 25/26 for Capital in 24/25	\$74,676
Long Term Debt 25/26 Capital Budget Per Worksheet B-3	\$886,439
Principal Payments 25/26 Per Worksheet B-1	<u>-\$86,095</u>
Projected Balance Mar 31/26	\$1,295,222
Long Term Debt 26/27 Capital Budget Per Worksheet B-3	\$523,769
Principal Payments 26/27 Per Worksheet B-1	<u>-\$108,883</u>
Projected Balance Mar 31/27	\$1,710,108
Long Term Debt 27/28 Capital Budget Per Worksheet B-3	\$0
Principal Payments 27/28 Per Worksheet B-1	<u>-\$111,380</u>
Projected Balance Mar 31/28	\$1,598,728

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d) the new Capital Fund Reserve.

10 Response:

**Projected Capital Reserve Fund
March 31 2026, 2027 and 2028**

Balance Mar 31/25	\$0
Additions 25/26	\$0
Withdrawals 25/26	\$0
Projected Balance Mar 31/26	\$0
Additions 26/27	\$0
Withdrawals 26/27	\$0
Projected Balance Mar 31/27	\$0
Additions 27/28	\$100,000
Withdrawals 27/28	\$0
Projected Balance Mar 31/28	\$100,000

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Request IR-4:

Please suggest any comments or possible adjustments to the updated rate study in IR-2, that the utility feels may be appropriate.

Response:

To reduce the impact of the rate increase on financial vulnerable water utility customers the Region of Queens Municipality adopted a policy on October 28, 2025, to provide funding assistance for water utility customers based on financial need under the same criteria as Administrative Policy 9 Tax Exemptions. Households with taxable total income under \$35,000 will qualify for the rebate of \$200 annually.

The Utility has significant concerns about using the Depreciation Fund to reduce the rates for customers as requested by the Board in its Additional Information Requests in Request IR-2. The methodology proposed in IR-2d proposes using the Depreciation Fund to pay down the existing deficit. Not only is the use of the Depreciation Fund for this purpose appear to conflict with Section 3050 (Policy 2) of the Handbook, it will result in increased borrowing and consequently increased water rates for all water customers for the next 20 years as the resulting loans are paid off.

In addition, IR-2 proposes reducing Depreciation charges by \$150,000 in 2025/26 and 2026/27 which appears to be to reduce the rates. This is likely in conflict with Generally Accepted Accounting Principals and might not be permitted by the auditors and would result in an operating of deficit \$150,000 for each of these years if full depreciation is booked for accounting purposes.

The reality is that the current management team inherited a neglected water utility including costs that were not allocated to the Utility from the Municipality, system maintenance that was severely lacking, understaffing, and a significant infrastructure deficit with significant water loss among other issues. In addition to the above the Water Treatment Plant was struck by lightning on two occasions resulting in significant additional costs and demands on staff resources.

1 As an alternative to the increased borrowing and use of Depreciation Reserve Funds in a way
 2 they were not intended to be used, the Utility has attached a rate study titled "Region of Queens
 3 Municipality Water Utility – Revised November 6".

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 5 The Revised Rate Study includes the following:

- 6 1. Transfer the loan principal payment amounts from the Depreciation on Fund for the Test
 7 Years as noted in Procedure 1 of Section 3050 of the Handbook.
- 8 2. Allow the Utility to withdraw the balance of the Sediment Removal Reserve Fund
 9 (\$124,422) and place it in Non-Operating Revenue to smooth rates in Year 1. The Utility
 10 will assess the long term need of the Sediment Removal Reserve Fund and include it in
 11 a future rate study if it is deemed necessary.
- 12 3. Include Earnings in Test Years 2 and 3 to gradually pay down the Deficit over the next 7
 13 to 10 years.

14 The following table compares rates from the Board requested method in IR- with those proposed
 15 by the Utility.

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 17 Note: *Funding assistance applies for water utility customers based on financial need under the*
 18 *same criteria as Administrative Policy 9 Tax Exemptions. Households with taxable total income*
 19 *under \$35,000 will qualify for the rebate of \$200 annually.*
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2025/26		
Average Quarterly Rates Including \$50.00 Assistance program for 5/8" vulnerable customers (\$200 Municipal Annual Funding Assistance)		
Meter Size	Board IR-2 Rates	Utility Proposed Rates
5/8" Assisted	68.09	102.70
5/8"	118.09	152.70
3/4"	344.82	396.73
1"	397.89	484.41
1.5"	1,807.08	1,980.12
2"	967.40	1,244.25
3"	5,653.95	6,207.65
4"	14,389.06	15,254.22

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2026/27		
Average Quarterly Rates Including \$50.00 Assistance program for 5/8" vulnerable customers (\$200 Municipal Annual Funding Assistance)		
Meter Size	Board IR-2 Rates	Utility Proposed Rates
5/8" Assisted	107.02	113.08
5/8"	157.02	163.08
3/4"	399.00	408.09
1"	495.33	510.48
1.5"	1,960.49	1,990.79
2"	1,291.41	1,339.88
3"	6,149.83	6,246.77
4"	14,936.77	15,088.25

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2027/28		
Average Quarterly Rates Including \$50.00 Assistance program for 5/8" vulnerable customers (\$200 Municipal Annual Funding Assistance)		
Meter Size	Board IR-2 Rates	Utility Proposed Rates
5/8" Assisted	127.74	116.60
5/8"	177.74	166.60
3/4"	431.95	415.25
1"	550.96	523.12
1.5"	2,067.36	2,011.68
2"	1,470.59	1,381.51
3"	6,492.21	6,314.05
4"	15,447.93	15,169.55

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5 The rates in the final test year are higher for all customers in the third year using the methodology
6 from IR-2 than the ones proposed by the Utility.

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8 The following Tables present the average percent increases over one year, two year and three
9 year periods.

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Average Percentage Change Using Board IR-2 Rates			
Meter Size	Average % Change Over One Test Year	Average % Change Over Two Test Years	Average % Change Over Three Test Years
5/8" Assisted	-17.6%	29.6%	54.6%
5/8"	43.0%	90.1%	115.2%
3/4"	74.0%	101.3%	117.9%
1"	58.5%	97.4%	119.5%
1.5"	89.9%	106.0%	117.2%
2"	45.5%	94.3%	121.2%
3"	89.3%	105.9%	117.4%
4"	101.5%	109.1%	116.3%

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Average Percentage Change Using Utility Proposed Rates			
Meter Size	Average % Change Over One Test Year	Average % Change Over Two Test Years	Average % Change Over Three Test Years
5/8" Assisted	24.3%	36.9%	41.1%
5/8"	84.8%	97.4%	101.7%
3/4"	100.1%	105.9%	109.5%
1"	93.0%	103.4%	108.4%
1.5"	108.0%	109.2%	111.3%
2"	87.2%	101.5%	107.8%
3"	107.9%	109.2%	111.4%
4"	113.6%	111.3%	112.4%

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The Utility needs adequate funding from rates if it is to address the maintenance and infrastructure deficit that exists and customers must bear the cost of this as the rates must reflect the cost of the service they receive. The current rates for 5/8" customers average \$.92 per day and the proposed alternative rate study would raise that to \$1.70 a day in year 1. That is water supplied 24 hours a day 365 days a year including in the current year's drought. While this is a significant increase the Utility notes that the proposed rates are comparable to other Utilities with similar raw water quality such as Shelburne, Mahone Bay and Canso Hazel Hill. It is the Utility's opinion that the proposed rates in the Utility's Rate Study are fair and reasonable for the service provided.

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The Utility does not believe that artificially reducing depreciation charges in the rates and then using the depreciation reserve funds to reduce the deficit is a prudent way to solve this problem. It is the Utility's position that the depreciation fund should be used for the purposes it was created, to help finance capital infrastructure costs and in emergency situations to fund the principal payments on the debt for short periods of time.

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1 The Utility did not get in its present state overnight and it cannot be restored to its proper efficient
2 and effective state overnight, but the process has started, and it needs a sustainable rate structure
3 to accomplish this. If the current underfunding is not addressed now it just pushes the problem
4 forward and adds unnecessary debt payments for future customers.

IR-2

Region of Queens Municipality Water Utility - Revised per Board IR-2
Water Rate Study

Prepared By

G. A. Isenor Consulting Limited

in Association with

Blaine S. Rooney Consulting Limited

November 6, 2025

Region of Queens Municipality Water Utility - Revised per Board IR-2
Comparative Statement of Operations

Fiscal Years ending March 31st

	2023/24 (Actual)	2024/25 (Actual)	Projection Using Current Rates		
			2025/26 Test	2026/27 Test	2027/28 Test
OPERATING REVENUES					
Metered Sales	562,383	603,300	603,300	603,300	603,300
Public Fire Protection	201,531	219,488	201,531	201,531	201,531
Sprinkler Service	5,400	5,400	5,400	5,454	5,509
Plate Fee & Shut Off	3,660	4,342	4,400	4,400	4,400
Lateral Connection Fee	360	90			
Connection Fee	3,515	2,840	3,000	3,000	3,000
Bulk Water Sales	0	0	0	0	0
Other	0				
Total	776,849	835,460	817,631	817,685	817,740
OPERATING EXPENDITURES					
Source of Supply	12,304	19,513	108,272	36,019	36,844
Water Treatment	851,729	647,686	776,135	748,619	733,413
Transmission and Distribution	231,703	174,105	470,801	453,776	468,795
Administration and General	116,671	104,236	104,402	107,407	110,505
Depreciation	112,415	114,924	30,083	42,229	196,353
Taxes			0	0	0
Total	1,324,822	1,060,464	1,489,693	1,388,049	1,545,911
	0				
OPERATING PROFIT (LOSS)	-547,973	-225,004	-672,062	-570,364	-728,171
NON-OPERATING REVENUES					
Interest Income	19,846	23,802	15,000	15,000	15,000
Transfer from Depreciation Fund	0		550,000		
Other	100,974				
Total	120,820	23,802	565,000	15,000	15,000
NON-OPERATING EXPENDITURES					
Debt Charges - Principal	43,426	43,426	59,689	66,689	66,689
Debt Charges - Interest	6,090	12,575	11,875	10,344	8,788
New Debt - Principal	0	0	2,309	2,413	2,522
New Debt - Interest	0	0	3,260	3,156	3,048
New Debt - Principal	0		24,097	25,543	27,076
New Debt - Interest	0		53,186	51,740	50,208
New Debt - Principal	0		0	14,238	15,093
New Debt - Interest	0		0	31,426	30,572
New Debt - Principal	0		0	0	0
New Debt - Interest	0		0	0	0
Interest on Deficit to the Municipality	0		16,197	15,361	10,775
Earnings	0		0	0	0
Transfer to Capital Fund Reserve	0	0	0	0	100,000
Total	49,516	56,001	170,614	220,912	314,770
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(476,669)	(257,203)	(277,676)	(776,276)	(1,027,941)
SURPLUS/(DEFICIT) AT BEGINNING OF YEAR	211,943	(264,726)	(521,929)	(549,605)	(1,075,881)
TRANSFER FROM DEPRECIATION FUND			250,000	250,000	250,000
ACCUMULATED SURPLUS/(DEFICIT)	(264,726)	(521,929)	(549,605)	(1,075,881)	(1,853,822)

Worksheet B-2

06-Nov-25

Region of Queens Municipality Water Utility - Revised per Board IR-2				
Statement of Operating Expenditures and Revenue Requirements				
	2024/25 (Actual)	2025/26 Test	2026/27 Test	2027/28 Test
OPERATING EXPENDITURES				
Source of Supply	19,513	108,272	36,019	36,844
Water Treatment	647,686	776,135	748,619	733,413
Transmission and Distribution	174,105	470,801	453,776	468,795
Administration and General	104,236	104,402	107,407	110,505
Depreciation	114,924	30,083	42,229	196,353
Taxes	0	0	0	0
Total	1,060,464	1,489,693	1,388,049	1,545,911
NON OPERATING EXPENSES				
Debt Charges - Principal	43,426	59,689	66,689	66,689
Debt Charges - Interest	12,575	11,875	10,344	8,788
New Debt - Principal	0	2,309	2,413	2,522
New Debt - Interest	0	3,260	3,156	3,048
New Debt - Principal	0	24,097	25,543	27,076
New Debt - Interest	0	53,186	51,740	50,208
New Debt - Principal	0	0	14,238	15,093
New Debt - Interest	0	0	31,426	30,572
Interest on Deficit to the Municipality	0	16,197	15,361	10,775
Capital out of Revenue	0	0	0	0
Transfer to Capital Fund Reserve	0	0	0	100,000
Total	56,001	170,614	220,912	314,770
LESS NON-OPERATING REVENUES				
Interest Income	23,802	15,000	15,000	15,000
Transfer from Depreciation Fund	0	550,000	0	0
Other revenue	0	0	0	0
Total	23,802	565,000	15,000	15,000
LESS OTHER OPERATING REVENUE				
Sprinkler Service	5,400	5,400	5,454	5,509
Plate Fee & Shut Off	4,342	4,400	4,400	4,400
Lateral Connection	90	0	0	0
Connection Fee	2,840	3,000	3,000	3,000
Bulk Water Sales	0	0	0	0
Other	0	0	0	0
Total	12,672	12,800	12,854	12,909
REVENUE REQUIRED FROM FIRE PROTECTION AND WATER CUSTOMERS				
	1,079,991	1,082,507	1,581,107	1,832,772

Region of Queens Municipality Water Utility - Revised per Board IR-2				
Statement of Operating Expenditures				
	2024/25 (Actual)	2025/26 Test Year	2026/27 Test Year	2027/28 Test Year
SOURCE OF SUPPLY				
Supervision and Engineering	9,577	28,335	29,043	29,769
Reservoir Insurance	1,950	1,937	1,976	2,075
Lake Inspections	0	70,000	1,000	1,000
Screen Maintenance - Labour	1,463	-	-	-
Screen House Maintenance	6,523	6,500	2,500	2,500
Wildlife Management	0	1,500	1,500	1,500
Other	0	0	0	0
TOTAL SOURCE OF SUPPLY	19,513	108,272	36,019	36,844
WATER TREATMENT (Purification)				
Salaries and Benefits - Assistant Engineer 15%	6,858	63,840	65,436	67,072
Salaries and Benefits - Director of Engineering 5%	8,344	-	-	-
Labour	132,471	104,280	106,887	109,559
Chemicals and Additives	158,582	208,000	218,400	229,320
Water Testing	26,655	30,000	31,500	33,075
Facility Repairs and Maintenance	55,005	79,500	47,500	47,500
Process Equipment	133,184	114,275	95,000	55,000
Electricity	104,852	103,370	107,505	111,805
Generator	2,905	5,200	5,460	5,733
Phone/Internet	864	3,720	3,832	3,947
Contracted Services	5,973	50,475	52,999	55,649
Allocated Services	11,993	13,475	14,101	14,754
Other	0	0	0	0
TOTAL WATER TREATMENT	647,686	776,135	748,619	733,413
TRANSMISSION AND DISTRIBUTION				
Salaries and Benefits - Assistant Engineer 5%	12,576	22,910	23,483	24,070
Salaries and Benefits - Director of Engineering 5%	-	-	-	-
Reading Meters Expense	942	23,170	23,749	24,343
Labour - Mains	41,936	37,080	38,007	38,957
Labour - Meters	1,336	14,840	15,211	15,591
Labour - Water Leaks	32,693	99,450	101,936	104,485
Labour - Flushing	1,674	8,380	8,590	8,804
Maintenance of Hydrants/Valves - Labour	5,508	43,350	44,434	45,545
Labour - Other	-	39,180	41,139	43,196
Maintenance of Mains (Materials)	15,702	25,000	26,250	27,563
Use of Gravel	437	2,500	2,625	2,756
Maintenance of Meters	5,798	30,000	31,500	33,075
Maintenance Hydrant/Valves	3,848	18,000	18,450	18,911
Leak Detection	1,216	30,000	31,500	33,075
Street Patching	19,604	40,000	10,000	10,000
Cowie Well - Public Tap	2,850	5,500	4,000	4,000
Allocated Services	27,985	31,441	32,902	34,425
Other	0	0	0	0
TOTAL TRANSMISSION AND DISTRIBUTION	174,105	470,801	453,776	468,795

ADMINISTRATION AND GENERAL				
Accounts Written-off	-	0	0	0
Office Salaries	64,893	66,515	68,178	69,883
Office Supplies and Expenses	1,257	2,000	2,060	2,122
Contracting Services	7,630	2,400	2,472	2,546
Advertising Expense	8,518	4,250	4,378	4,509
Courses and Seminars	278	9,000	9,270	9,548
Water Rate Study & Hearing	-	-	-	-
Auditors	6,000	6,900	7,107	7,320
Legal	-	500	500	500
UARB Utility Levy	1,744	1,796	1,850	1,906
Insurance	13,916	11,040	11,592	12,172
Other	0	0	0	0
TOTAL ADMINISTRATION AND GENERAL	104,236	104,402	107,407	110,505

Region of Queens Municipality Water Utility - Revised per Board IR-2 Calculation of Depreciation of Tangible Plant at Total Cost 2025/26				
	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Depreciation Rate	Annual Depreciation
			Depreciation Rate in Previous Year	114,924
			Less Reduction in Annual Contribution	(102,337)
LAND AND LAND RIGHTS				
Source of Supply Land	0			-
Land - General				-
STRUCTURES AND IMPROVEMENTS				
Source of Supply Structures Flood Study	0		0.01333	-
Power and Pumping Structures	0		0.05	-
Treatment Plant	0		0.05	-
Distribution Reservoirs and Standpipes	0	0	0.02	-
Wells	0	0	0.0333	-
Other	0		0.04	-
Equipment	0			-
Electrical Pumping	0	0	0.05	-
Purification Equipment	0	0	0.05	-
Office Furniture and Equipment	0		0.1	-
Transportation Equipment	0	0	0.1	-
Tools and Work Equipment	0		0.1	-
Software / computers	135,000		0.1	13,500
Control and Monitoring equipment	0	0	0	-
Digital Mapping	0	0	0.1	-
Bulk Water Station	0		0.04	-
Mains				
Transmission	739,439		0.01333	-
Distribution	2,836,178	2,836,179	0.01333	-
Meters	0	0	0.05	-
Hydrants	0	0	0.0133	-
Sprinkler Connections	0	0		-
Services	0	0	0.02	-
Other	12,000		0.333	3,996
TOTAL	3,722,617	2,836,179	1	17,496
Source of Funding				
Funding from Outside Sources	2,836,179		Depreciation Fund Balance beginning of year	1,149,247
Depreciation fund	0		Interest on Fund balance	17,239
Long Term Debt	886,439		Fund balance before expenditures	1,166,486
Capital out of revenue	0		Depreciation Fund Payment	-
			Contribution during the year	30,083
			Transfer to Operating Revenue	(550,000)
			Transfer to pay down Accumulated Deficit	(250,000)
TOTAL	3,722,617		Balance after Expenditure	396,569

Region of Queens Municipality Water Utility - Revised per Board IR-2 Calculation of Depreciation of Tangible Plant at Total Cost 2026/27				
	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Depreciation Rate	Annual Depreciation
			Depreciation Rate in 24/25	114,924
			Depreciation on T&D Capital additions for 2025/26	17,496
			Depreciation Deferred on T&D Capital Additions 25/26	47,663
			Depreciation Forgone per Board Request	(150,000)
LAND AND LAND RIGHTS				
Source of Supply Land	0	0	0	-
Source Water Protection				-
STRUCTURES AND IMPROVEMENTS				
Source of Supply Structures Flood Study	0	0	0.01333	-
Power and Pumping Structures	0	0	0.02	-
Treatment Plant	0		0	-
Distribution Reservoirs and Standpipes	0	0	0.0133	-
Wells	0	0	0.04	-
Other	0	0	0.04	-
Equipment				
Electrical Pumping	0	0	0.05	-
Purification Equipment	0	0	0.05	-
Office Furniture and Equipment	0	0	0.05	-
Transportation Equipment	0	0	0	-
Tools and Work Equipment	0	0	0.1	-
Software / computers	0	0	0.1	-
Monitoring equipment SCADA Upgrades	0	0	0.1	-
Digital Mapping	0	0	0	-
Surge Tank	0	0	0.02	-
Mains				
Transmission	523,769	0	0.01333	6,982
Distribution	387,384	387,384	0.01333	5,164
Meters				
	0	0	0.05	-
Hydrants				
	0	0	0.0133	-
Sprinkler Connections				
	0			-
Services				
	0	0	0.02	-
Other				
	0		0.02	-
TOTAL	911,153	387,384		(72,695)
Source of Funding				
			Depreciation Fund Balance beginning of year	396,569
Funding from Outside Sources	387,384		Interest on Fund balance	5,949
Depreciation fund	0		Fund balance before expenditures	402,517
Long Term Debt	523,769		Depreciation Fund Payment	-
Capital out of revenue	0		Contribution during the year	42,229
			Transfer to pay down Accumulated Deficit	(250,000)
TOTAL	911,153		Balance after Expenditure	194,746

Region of Queens Municipality Water Utility - Revised per Board IR-2 Calculation of Depreciation of Tangible Plant at Total Cost 2027/28				
	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Depreciation Rate	Annual Depreciation
			Depreciation Rate in Previous Year	192,229
LAND AND LAND RIGHTS				
Source of Supply Land	0			-
Land - General				-
STRUCTURES AND IMPROVEMENTS				
Source of Supply Structures Flood Study	0		0.01333	-
Power and Pumping Structures				-
Treatment Plant			0.05	-
Distribution Reservoirs and Standpipes		0	0.1	-
Wells	0	0	0.04	-
Other	0		0.04	-
Equipment				
Electrical Pumping		0	0.05	-
Purification Equipment	0	0	0.05	-
Office Furniture and Equipment				-
Transportation Equipment	0	0	0.1	-
Tools and Work Equipment	0		0.1	-
Software / computers	0		0.2	-
Control and Monitoring equipment				-
Digital Mapping		0	0.05	-
Generator				-
Mains				
Transmission	0		0.01333	-
Distribution	309,435	309,435	0.01333	4,125
Meters				
	0		0.05	-
Hydrants				
	0	0	0.0133	-
Sprinkler Connections				
	0			-
Services				
	0	0	0.02	-
Other				
	0	0	0.333	-
TOTAL	309,435	309,435	1	4,125
Source of Funding				
		Depreciation Fund Balance beginning of year		194,746
Funding from Outside Sources	309,435	Interest on Fund balance		2,921
Depreciation fund	0	Fund balance before expenditures		197,667
Long Term Debt	0	Depreciation Fund Payment		-
Capital out of revenue	0	Contribution during the year		196,353
		Transfer to pay down Accumulated Deficit		(250,000)
TOTAL	309,435	Balance after Expenditure		144,021

Region of Queens Municipality Water Utility - Revised per Board IR-2 Calculation of Amortization on Capital Contributions (to Plant) 2024/25			
	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.0000	0
Land - General	0	0.0000	0
STRUCTURES AND IMPROVEMENTS			
Source of Supply Structures Flood Study	0	0.0200	0
Power and Pumping Structures	0	0.0400	0
Treatment Plant	0	0.0500	0
Distribution Reservoirs and Standpipes	0	0.0500	0
Test Well	0	0.0333	0
Other	0	0.0400	0
Equipment			
Electrical Pumping	0	0.0500	0
Purification Equipment	0	0.0500	0
Office Furniture and Equipment	0	0.0000	0
Transportation Equipment	0	0.1000	0
Tools and Work Equipment	0	0.1000	0
Software / Scada system	0	0.1333	0
Control and Monitoring equipment	0	0.1000	0
Digital Mapping	0	0.0000	0
Generator	0	0.0250	0
Mains	0	0.0000	0
Transmission	0	0.0133	0
Distribution	134,626	0.0133	1,795
Meters	0	0.0500	0
Hydrants	0	0.0133	0
Sprinkler Connections	0	0.0000	0
Services	0	0.0200	0
Other	0	0.3330	0
TOTAL	134,626		1,795

Region of Queens Municipality Water Utility - Revised per Board IR-2			
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		0.0000	0
Source of Supply Land	0	0.0000	0
Land - General	0	0.0000	0
STRUCTURES AND IMPROVEMENTS			
Source of Supply Structures Flood Study	0	0.0500	0
Power and Pumping Structures	0	0.0500	0
Treatment Plant	0	0.0200	0
Distribution Reservoirs and Standpipes	0	0.0330	0
Test Well	0	0.0400	0
Other	0	0.0000	0
Equipment			
Electrical Pumping	0	0.0500	0
Purification Equipment	0	0.1000	0
Office Furniture and Equipment	0	0.1000	0
Transportation Equipment	0	0.1000	0
Tools and Work Equipment	0	0.1000	0
Software / computers	0	0.1000	0
Control and Monitoring equipment	0	0.0000	0
Digital Mapping	0	0.1000	0
Generator	0	0.0400	0
Mains			
Transmission	0	0.0133	0
Distribution	2,836,179	0.0133	37,806
Meters	0	0.0500	0
Hydrants	0	0.0133	0
Sprinkler Connections	0	0.0000	0
Services	0	0.0200	0
Other	0	0.0000	0
TOTAL	2,836,179		37,806

Region of Queens Municipality Water Utility - Revised per Board IR-2 Calculation of Amortization on Capital Contributions (to Plant) 2026/27			
	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.0000	0
Land - General	0	0.0000	0
STRUCTURES AND IMPROVEMENTS			
Source of Supply Structures Flood Study	0	0.0133	0
Power and Pumping Structures	0	0.0200	0
Treatment Plant	0	0.0000	0
Distribution Reservoirs and Standpipes	0	0.0133	0
Test Well	0	0.0400	0
Other	0	0.0400	0
Equipment			
Electrical Pumping	0	0.0500	0
Purification Equipment	0	0.0500	0
Office Furniture and Equipment	0	0.0500	0
Transportation Equipment	0	0.0000	0
Tools and Work Equipment	0	0.1000	0
Software / computers	0	0.1000	0
Control and Monitoring equipment	0	0.1000	0
Digital Mapping	0	0.0000	0
Surge tank	0	0.0200	0
Mains	0		0
Transmission	0	0.0133	0
Distribution	387,384	0.0133	5,164
Meters	0	0.0133	0
Hydrants	0	0.0500	0
Sprinkler Connections	0	0.0133	0
Services	0	0.0000	0
Other	0	0.0200	0
TOTAL	387,384		5,164

Region of Queens Municipality Water Utility - Revised per Board IR-2			
Calculation of Amortization on Capital Contributions (to Plant)			
2027/28			
	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.0000	0
Land - General	0	0.0000	0
STRUCTURES AND IMPROVEMENTS			
Source of Supply Structures Flood Study	0	0.0133	0
Power and Pumping Structures	0	0.0000	0
Treatment Plant	0	0.0500	0
Distribution Reservoirs and Standpipes	0	0.1000	0
Test Well	0	0.0400	0
Other	0	0.0400	0
Equipment			
Electrical Pumping	0	0.0500	0
Purification Equipment	0	0.0500	0
Office Furniture and Equipment	0	0.0000	0
Transportation Equipment	0	0.1000	0
Tools and Work Equipment	0	0.1000	0
Software / Scada system	0	0.2000	0
Control and Monitoring equipment	0	0.0000	0
Digital Mapping	0	0.0500	0
Generator	0	0.0000	0
Mains			
Transmission	0	0.0133	0
Distribution	309,435	0.0133	4,125
Meters	0	0.0500	0
Hydrants	0	0.0133	0
Sprinkler Connections	0	0.0000	0
Services	0	0.0200	0
Other	0	0.3330	0
TOTAL	309,435		4,125

Region of Queens Municipality Water Utility - Revised per Board IR-2 Allocation of the Total Cost of Utility Plant in Service Between General Service and Fire Protection 2024/25							
	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Intangible Plant							
Organization and Working Capital	-		-	100.0%	0	0.0%	0
Tangible Plant							
LAND AND LAND RIGHTS							
Source of Supply Land	-	-	-	90.0%	0	10.0%	0
Land - General	853,674	-	853,674	90.0%	768,307	10.0%	85,367
STRUCTURES AND IMPROVEMENTS							
Structures and Improvements	781,869	-	781,869	90.0%	703,682	10.0%	78,187
Collecting and Impounding Reservoir	-	-	-	90.0%	0	10.0%	0
Treatment Plant	875,736	-	875,736	90.0%	788,162	10.0%	87,574
Distribution Reservoirs and Standpipes	364,939	-	364,939	40.0%	145,976	60.0%	218,963
General Improvements	-	-	-	90.0%	0	10.0%	0
Wells	-	-	-	90.0%	0	10.0%	0
Source Water Protection Plan	-	-	-	90.0%	0	10.0%	0
Equipment							
Electrical Pumping	-	-	-	90.0%	0	10.0%	0
Purification Equipment	-	-	-	90.0%	0	10.0%	0
Office Furniture and Equipment	-	-	-	90.0%	0	10.0%	0
Transportation Equipment	69,290	-	69,290	90.0%	62,361	10.0%	6,929
Tools and Work Equipment	983,430	-	983,430	90.0%	885,087	10.0%	98,343
Software / computers	-	-	-	90.0%	0	10.0%	0
Control and Monitoring equipment	-	-	-	90.0%	0	10.0%	0
Digital Mapping	-	-	-	90.0%	0	10.0%	0
Surge Tank	-	-	-	90.0%	0	10.0%	0
Mains							
Transmission	892,751	-	892,751	40.0%	357,100	60.0%	535,651
Distribution	4,684,177	207,075	4,891,252	40.0%	1,956,501	60.0%	2,934,751
Meters	148,880	-	148,880	100.0%	148,880	0.0%	0
Hydrants	43,963	-	43,963	0.0%	0	100.0%	43,963
		-	-	0.0%	0	100.0%	0
Services	173,626	-	173,626	100.0%	173,626	0.0%	0
Other	-	-	-	90.0%	0	10.0%	0
TOTAL	9,872,335	207,075	10,079,410	59.4%	5,989,682	40.6%	4,089,728

Region of Queens Municipality Water Utility - Revised per Board IR-2 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	-	-	-	90.0%	0	10.0%	0
Land - General	853,674	-	853,674	90.0%	768,307	10.0%	85,367
STRUCTURES AND IMPROVEMENTS	-	-	-		0		0
Source of Supply Structures	781,869	-	781,869	90.0%	703,682	10.0%	78,187
Power and Pumping Structures	-	-	-	90.0%	0	10.0%	0
Treatment Plant	875,736	-	875,736	90.0%	788,162	10.0%	87,574
Distribution Reservoirs and Standpipes	364,939	-	364,939	40.0%	145,976	60.0%	218,963
General Improvements	-	-	-	90.0%	0	10.0%	0
Source Water Protection Plan	-	-	-	90.0%	0	10.0%	0
Equipment	-	-	-		0		0
Electrical Pumping	-	-	-	90.0%	0	10.0%	0
Purification Equipment	-	-	-	90.0%	0	10.0%	0
Office Furniture and Equipment	-	-	-	90.0%	0	10.0%	0
Transportation Equipment	69,290	-	69,290	90.0%	62,361	10.0%	6,929
Tools and Work Equipment	983,430	-	983,430	90.0%	885,087	10.0%	98,343
Software / computers	-	135,000	135,000	90.0%	121,500	10.0%	13,500
Control and Monitoring equipment	-	-	-	90.0%	0	10.0%	0
Digital Mapping	-	-	-	90.0%	0	10.0%	0
Bulk Water Station	-	-	-	90.0%	0	10.0%	0
Mains	-	-	-		0		0
Transmission	892,751	739,439	1,632,190	40.0%	652,876	60.0%	979,314
Distribution	4,891,252	2,836,178	7,727,430	40.0%	3,090,972	60.0%	4,636,458
Meters	148,880	-	148,880	100.0%	148,880	0.0%	0
Hydrants	43,963	-	43,963	0.0%	0	100.0%	43,963
Sprinkler Connections	-	-	-	0.0%	0	100.0%	0
Services	173,626	-	173,626	100.0%	173,626	0.0%	0
Other-Leak Survey	-	12,000	12,000	90.0%	10,800	10.0%	1,200
TOTAL	10,079,410	3,722,617	13,802,027	54.7%	7,552,229	45.3%	6,249,799

Region of Queens Municipality Water Utility - Revised per Board IR-2 Allocation of the Total Cost of Utility Plant in Service Between General Service and Fire Protection 2026/27							
	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Intangible Plant							
Organization and Working Capital	-		-	100.0%	0	0.0%	0
Tangible Plant	-						
LAND AND LAND RIGHTS	-		-				
Source of Supply Land	-	0	-	90.0%	0	10.0%	0
Land - General	853,674	0	853,674	90.0%	768,307	10.0%	85,367
STRUCTURES AND IMPROVEMENTS	-	0	-		0		0
Source of Supply Structures	781,869	0	781,869	90.0%	703,682	10.0%	78,187
Power and Pumping Structures	-	0	-	90.0%	0	10.0%	0
Treatment Plant	875,736	0	875,736	90.0%	788,162	10.0%	87,574
Distribution Reservoirs and Standpipes	364,939	0	364,939	40.0%	145,976	60.0%	218,963
General Improvements	-		-	90.0%	0	10.0%	0
Source Water Protection Plan	-	0	-	90.0%	0	10.0%	0
Equipment	-	0	-		0		0
Electrical Pumping	-	0	-	90.0%	0	10.0%	0
Purification Equipment	-	0	-	90.0%	0	10.0%	0
Office Furniture and Equipment	-	0	-	90.0%	0	10.0%	0
Transportation Equipment	69,290	0	69,290	90.0%	62,361	10.0%	6,929
Tools and Work Equipment	983,430	0	983,430	90.0%	885,087	10.0%	98,343
Software / computers	135,000	0	135,000	90.0%	121,500	10.0%	13,500
Control and Monitoring equipment	-	0	-	90.0%	0	10.0%	0
Digital Mapping	-	0	-	90.0%	0	10.0%	0
Surge Tank	-	0	-	90.0%	0	10.0%	0
Mains	-	0	-		0		0
Transmission	1,632,190	523,769	2,155,959	40.0%	862,384	60.0%	1,293,576
Distribution	7,727,430	387,384	8,114,814	40.0%	3,245,926	60.0%	4,868,888
Meters	148,880	0	148,880	100.0%	148,880	0.0%	0
Hydrants	43,963	0	43,963	0.0%	0	100.0%	43,963
Sprinkler Connections	-	0	-	0.0%	0	100.0%	0
Services	173,626	0	173,626	100.0%	173,626	0.0%	0
Other-Leak Survey	12,000	0	12,000	90.0%	10,800	10.0%	1,200
TOTAL	13,802,027	911,153	14,713,180	53.8%	7,916,690	46.2%	6,796,490

Region of Queens Municipality Water Utility - Revised per Board IR-2							
Allocation of the Total Cost of Utility Plant in Service							
Between General Service and Fire Protection							
2027/28							
	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	853,674	0	853,674	90.0%	768,307	10.0%	85,367
STRUCTURES AND IMPROVEMENTS							
Source of Supply Structures	781,869	0	781,869	90.0%	703,682	10.0%	78,187
Power and Pumping Structures	-	0	-	90.0%	0	10.0%	0
Treatment Plant	875,736	0	875,736	90.0%	788,162	10.0%	87,574
Distribution Reservoirs and Standpipes	364,939	0	364,939	40.0%	145,976	60.0%	218,963
General Improvements	-		-	90.0%	0	10.0%	0
Source Water Protection Plan	-	0	-	90.0%	0	10.0%	0
Equipment							
Electrical Pumping	-	0	-	90.0%	0	10.0%	0
Purification Equipment	-	0	-	90.0%	0	10.0%	0
Office Furniture and Equipment	-	0	-	90.0%	0	10.0%	0
Transportation Equipment	69,290	0	69,290	90.0%	62,361	10.0%	6,929
Tools and Work Equipment	983,430	0	983,430	90.0%	885,087	10.0%	98,343
Software / computers	135,000	0	135,000	90.0%	121,500	10.0%	13,500
Control and Monitoring equipment	-	0	-	90.0%	0	10.0%	0
Digital Mapping	-	0	-	90.0%	0	10.0%	0
Generator	-	0	-	90.0%	0	10.0%	0
Mains							
Transmission	2,155,959	0	2,155,959	40.0%	862,384	60.0%	1,293,576
Distribution	8,114,814	309,435	8,424,249	40.0%	3,369,700	60.0%	5,054,549
Meters	148,880	0	148,880	100.0%	148,880	0.0%	0
Hydrants	43,963	0	43,963	0.0%	0	100.0%	43,963
Sprinkler Connections	-	0	-	0.0%	0	100.0%	0
Services	173,626	0	173,626	100.0%	173,626	0.0%	0
Other	12,000	0	12,000	90.0%	10,800	10.0%	1,200
TOTAL	14,713,180	309,435	15,022,615	53.5%	8,040,464	46.5%	6,982,151

Region of Queens Municipality Water Utility - Revised per Board IR-2 Allocation of Fire Protection Charges Projected Expenses for 2025/26			
	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	108,272	10.0%	10,827
Water Treatment	776,135	10.0%	77,614
Transmission and Distribution	470,801	45.3%	213,187
Adminstration and General	104,402	10.0%	10,440
Depreciation	30,083	45.3%	13,622
Taxes	0	45.3%	0
Return on Rate Base	(407,186)	45.3%	-184,381
Total	1,082,507	13.1%	141,309

Region of Queens Municipality Water Utility - Revised per Board IR-2 Allocation of Fire Protection Charges Projected Expenses for Year 2026/27			
	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	36,019	10.0%	3,602
Water Treatment	748,619	10.0%	74,862
Transmission and Distribution	453,776	46.2%	209,613
Adminstration and General	107,407	10.0%	10,741
Depreciation	42,229	46.2%	19,507
Taxes	0	46.2%	0
Return on Rate Base	193,058	46.2%	89,180
Total	1,581,107	25.8%	407,504

Region of Queens Municipality Water Utility - Revised per Board IR-2 Allocation of Fire Protection Charges Projected Expenses for Year 2027/28			
	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	36,844	10.0%	3,684
Water Treatment	733,413	10.0%	73,341
Transmission and Distribution	468,795	46.5%	217,885
Adminstration and General	110,505	10.0%	11,051
Depreciation	196,353	46.5%	91,260
Taxes	0	46.5%	0
Return on Rate Base	286,861	46.5%	133,326
Total	1,832,772	28.9%	530,548

Region of Queens Municipality Water Utility - Revised per Board IR-2				
Calculation of rate Base and required Return on rate Base				
Years Ending March 31st				
	2024/25	2025/26	2026/27	2027/28
	(Actual)	Test	Test	Test
RATE BASE				
Utility plant in Service March 31st	10,079,410	13,802,027	14,713,180	15,022,615
Less Accumulated Depreciaton on actual cost of plant in service (Estimated)	(3,153,425)	(3,183,508)	(3,225,737)	(3,422,090)
Less unamoritized amount of capital contribution for plant in service	(132,831)	(2,929,409)	(3,272,029)	(3,532,574)
Estimated Rate Base at Year End	6,793,154	7,689,110	8,215,415	8,067,951
REQUIRED RETURN				
Non-operating Expenditures (B-2)	56,001	170,614	220,912	314,770
Less Non-operating Revenue	(23,802)	(565,000)	(15,000)	(15,000)
Less Other Non-operating Revenue (B-2)	(12,672)	(12,800)	(12,854)	(12,909)
Return on Rate Base	19,527	(407,186)	193,058	286,861
Required Rate of Return (Req'd Return/Est Rate Base)	0.29%	-5.30%	2.35%	3.56%

Region of Queens Municipality Water Utility - Revised per Board IR-2
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	108,272	10,827	97,445		0%	0			100%	97,445
Water Treatment	776,135	77,614	698,522		0%	0			100%	698,522
Transmission and Distribution	470,801	213,187	257,614		100%	257,614	0%	0		
Administration and General	104,402	10,440	93,961	10%	9,396	84,565	0%	0		
Depreciation	30,083	13,622	16,461		100%	16,461	0%	0	0%	0
Taxes	0	0	0		100%	0				
Return on Rate Base	-407,186	-184,381	-222,805		100%	-222,805	0%	0	0%	0
SUBTOTAL	1,082,507	141,309	941,198		9,396	135,835		0		795,966
TOTAL	1,082,507	141,309	941,198		9,396	135,835		-		795,966

Region of Queens Municipality Water Utility - Revised per Board IR-2
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	36,019	3,602	32,417		0%	0			100%	32,417
Water Treatment	748,619	74,862	673,757		0%	0			100%	673,757
Transmission and Distribution	453,776	209,613	244,162		80%	195,330	20%	48,832		
Administration and General	107,407	10,741	96,666	10%	9,667	87,000	0%	0		
Depreciation	42,229	19,507	22,722		100%	22,722	0%	0	0%	0
Taxes	0	0	0		100%	0				
Return on Rate Base	193,058	89,180	103,878		100%	103,878	0%	0	0%	0
SUBTOTAL	1,581,107	407,504	1,173,603		9,667	408,929		48,832		706,174
TOTAL	1,581,107	407,504	1,173,603		9,667	408,929		48,832		706,174

Region of Queens Municipality Water Utility - Revised per Board IR-2
Calculation of Revenue Required for Each Billing/Cost Category
2027/28

	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge		Commodity Charge				
				Customer	Base	Delivery		Production		
Source of Supply	36,844	3,684	33,160		0%	0			100%	33,160
Water Treatment	733,413	73,341	660,072		0%	0			100%	660,072
Transmission and Distribution	468,795	217,885	250,911		80%	200,728	20%	50,182		
Administration and General	110,505	11,051	99,455	10%	9,945	89,509	0%	0		
Depreciation	196,353	91,260	105,093		100%	105,093	0%	0	0%	0
Taxes	0	0	0		100%	0				
Return on Rate Base	286,861	133,326	153,535		100%	153,535	0%	0	0%	0
SUBTOTAL	1,832,772	530,548	1,302,225		9,945	548,865		50,182		693,232
TOTAL	1,832,772	530,548	1,302,225		9,945	548,865		50,182		693,232

Region of Queens Municipality Water Utility - Revised per Board IR-2 Service Connections and Equivalents 2024/25			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	3	1	3
5/8"	1168	1	1,168
3/4"	10	1.5	15
1"	19	2.5	48
1.5"	10	5	50
2"	17	8	136
3"	4	16	64
4"	2	25	50
6"	0	50	0
TOTAL	1233		1,534

Region of Queens Municipality Water Utility - Revised per Board IR-2 Service Connections and Equivalents 2025/26			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	3	1	3
5/8"	1168	1	1,168
3/4"	10	1.5	15
1"	19	2.5	48
1.5"	10	5	50
2"	17	8	136
3"	4	16	64
4"	2	25	50
6"	0	50	0
TOTAL	1233		1,534

Region of Queens Municipality Water Utility - Revised per Board IR-2
Service Connections and Equivalents
2026/27

Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	3	1	3
5/8"	1168	1	1,168
3/4"	10	1.5	15
1"	19	2.5	48
1.5"	10	5	50
2"	17	8	136
3"	4	16	64
4"	2	25	50
6"	0	50	0
TOTAL	1233		1,534

Region of Queens Municipality Water Utility - Revised per Board IR-2
Service Connections and Equivalents
2027/28

Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	3	1	3
5/8"	1168	1	1,168
3/4"	10	1.5	15
1"	19	2.5	48
1.5"	10	5	50
2"	17	8	136
3"	4	16	64
4"	2	25	50
6"	0	50	0
TOTAL	1233		1,534

Region of Queens Municipality Water Utility - Revised per Board IR-2					
Service Connections and Equivalents					
2025/26					
Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	88.58	7.62	96.20	24.05
5/8"	1	88.58	7.62	96.20	24.05
3/4"	1.5	132.87	7.62	140.49	35.12
1"	2.5	221.45	7.62	229.07	57.27
1.5"	5	442.89	7.62	450.51	112.63
2"	8	708.63	7.62	716.25	179.06
3"	16	1,417.26	7.62	1,424.88	356.22
4"	25	2,214.47	7.62	2,222.09	555.52
6"	50	4,428.93	7.62	4,436.55	1,109.14
8"	90	7,972.08	7.62	7,979.70	1,994.93
TOTAL					

Region of Queens Municipality Water Utility - Revised per Board IR-2					
Service Connections and Equivalents					
2026/27					
Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	266.66	7.84	274.50	68.63
5/8"	1	266.66	7.84	274.50	68.63
3/4"	1.5	400.00	7.84	407.84	101.96
1"	2.5	666.66	7.84	674.50	168.63
1.5"	5	1,333.32	7.84	1,341.16	335.29
2"	8	2,133.31	7.84	2,141.15	535.29
3"	16	4,266.63	7.84	4,274.47	1,068.62
4"	25	6,666.60	7.84	6,674.44	1,668.61
6"	50	13,333.20	7.84	13,341.04	3,335.26
8"	90	23,999.77	7.84	24,007.61	6,001.90
TOTAL					

Region of Queens Municipality Water Utility - Revised per Board IR-2					
Service Connections and Equivalents					
2027/28					
Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	357.92	8.07	365.98	91.50
5/8"	1	357.92	8.07	365.98	91.50
3/4"	1.5	536.88	8.07	544.94	136.24
1"	2.5	894.79	8.07	902.86	225.71
1.5"	5	1,789.58	8.07	1,797.65	449.41
2"	8	2,863.33	8.07	2,871.40	717.85
3"	16	5,726.67	8.07	5,734.74	1,433.68
4"	25	8,947.92	8.07	8,955.99	2,239.00
6"	50	17,895.84	8.07	17,903.91	4,475.98
8"	90	32,212.51	8.07	32,220.58	8,055.14
TOTAL					

Region of Queens Municipality Water Utility - Revised per Board IR-2 Water Consumption by Block		
Meter Size	2024/25 Current Consumption	2025/26 Consumption
	1st Block Cubic Meters	1st Block Cubic Meters
Unmetered	522	522
5/8"	156,130	153,007
3/4"	4,314	4,314
1"	9,015	9,015
1.5"	23,603	23,603
2"	18,668	18,668
3"	29,518	29,518
4"	38,539	38,539
6"	-	0
TOTAL	280,309	277,186

Region of Queens Municipality Water Utility - Revised per Board IR-2 Water Consumption by Block		
Meter Size	2026/27 Consumption	2027/28 Consumption
	1st Block Cubic Meters	1st Block Cubic Meters
Unmetered	522	522
5/8"	149,947	146,948
3/4"	4,314	4,314
1"	9,015	9,015
1.5"	23,603	23,603
2"	18,668	18,668
3"	29,518	29,518
4"	38,539	38,539
6"	0	0
TOTAL	274,126	271,127

Region of Queens Municipality Water Utility - Revised per Board IR-2	
Calculation of Consumption Charge	
2025/26	
NET PRODUCTION EXPENSE	BLOCK 1
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	2.87
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	0.00
TOTAL CONSUMPTION CHARGE PER Cubic Meter	2.87

Region of Queens Municipality Water Utility - Revised per Board IR-2	
Calculation of Consumption Charge	
2026/27	
NET PRODUCTION EXPENSE	BLOCK 1
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	2.58
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	0.18
TOTAL CONSUMPTION CHARGE PER Cubic Meter	2.75

Region of Queens Municipality Water Utility - Revised per Board IR-2	
Calculation of Consumption Charge	
2027/28	
NET PRODUCTION EXPENSE	BLOCK 1
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	2.56
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	0.19
TOTAL CONSUMPTION CHARGE PER Cubic Meter	2.74

Worksheet C-8

06-Nov-25

Region of Queens Municipality Water Utility - Revised per Board IR-2			
Water Consumption by Block			
2025/26			
BASE CHARGE			
<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	3	96.20	289
5/8"	1,168	96.20	112,361
3/4"	10	140.49	1,405
1"	19	229.07	4,352
1.5"	10	450.51	4,505
2"	17	716.25	12,176
3"	4	1,424.88	5,700
4"	2	2,222.09	4,444
6"	0	4,436.55	0
TOTAL BASE REVENUE			145,232
CONSUMPTION CHARGE			
	Quantity	\$/ cubic metre	
1st Block	277,186	2.87	795,966
TOTAL CONSUMPTION REVENUE			795,966
TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION)			941,198

Region of Queens Municipality Water Utility - Revised per Board IR-2			
Water Consumption by Block			
2026/27			
BASE CHARGE			
<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	3	274.50	824
5/8"	1,168	274.50	320,621
3/4"	10	407.84	4,078
1"	19	674.50	12,816
1.5"	10	1,341.16	13,412
2"	17	2,141.15	36,400
3"	4	4,274.47	17,098
4"	2	6,674.44	13,349
6"	0	13,341.04	0
TOTAL BASE REVENUE			418,596
CONSUMPTION CHARGE			
	Quantity	\$/ cubic metre	
1st Block	274,126	2.75	755,007
TOTAL CONSUMPTION REVENUE			755,007
TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION)			1,173,603

Region of Queens Municipality Water Utility - Revised per Board IR-2				
Water Consumption by Block				
2027/28				
BASE CHARGE				
<u>Meter Size</u>	<u>Number</u>		<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	3		365.98	1,098
5/8"	1,168		365.98	427,468
3/4"	10		544.94	5,449
1"	19		902.86	17,154
1.5"	10		1,797.65	17,977
2"	17		2,871.40	48,814
3"	4		5,734.74	22,939
4"	2		8,955.99	17,912
6"	0		17,903.91	0
TOTAL BASE REVENUE				558,811
CONSUMPTION CHARGE				
	Quantity		\$/ cubic metre	
1st Block	271,127		2.74	743,414
TOTAL CONSUMPTION REVENUE				743,414
TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION)				1,302,225

Region of Queens Municipality Water Utility - Revised per Board IR-2 Calculation of Bulk Water Rate Years Ending March 31st			
	2025/26	2026/27	2027/28
	Test Year	Test Year	Test Year
Cost Base			
Total Operating Expenses (Worksheet B-2)	1,489,693	1,388,049	1,545,911
Total Non Operating Expenses (Worksheet B-2)	170,614	220,912	314,770
Total Expenses	1,660,307	1,608,961	1,860,681
Water Consumption (Worksheet C-6) in cubic meters	277,186	274,126	271,127
Unit Calculations			
Unit cost per cubic meter	5.990	5.869	6.863
Total Operating and Non Operating costs and profit mark-up	30%	30%	30%
Bulk rate per cubic meter	7.79	8.60	8.92

Region of Queens Municipality Water Utility - Revised per Board IR-2
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		Quarterly Charge Change	Percent Change
	1st Block	Current	Proposed	Current		Proposed	Current		Proposed			
5/8" Assisted	33	40.69	24.05	-40.9%	41.92	94.04	124.3%	82.61	68.09	(14.52)	-17.6%	
5/8"	33	40.69	24.05	-40.9%	41.92	94.04	124.3%	82.61	118.09	35.48	43.0%	
3/4"	108	60.17	35.12	-41.6%	138.05	309.70	124.3%	198.22	344.82	146.61	74.0%	
1"	119	99.13	57.27	-42.2%	151.83	340.62	124.3%	250.96	397.89	146.93	58.5%	
1.5"	590	196.53	112.63	-42.7%	755.30	1,694.45	124.3%	951.83	1,807.08	855.26	89.9%	
2"	275	313.40	179.06	-42.9%	351.40	788.34	124.3%	664.80	967.40	302.60	45.5%	
3"	1,845	625.07	356.22	-43.0%	2,361.44	5,297.73	124.3%	2,986.51	5,653.95	2,667.44	89.3%	
4"	4,817	975.70	555.52	-43.1%	6,166.24	13,833.54	124.3%	7,141.94	14,389.06	7,247.12	101.5%	
6"	-	1,646.66	1,109.14		-							

Region of Queens Municipality Water Utility - Revised per Board IR-2
Comparison of Current Water Rates with Proposed New Rates
2026/27

Meter Size	Average Quarterly Consumption		Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Quarterly Charge Change	Percent Change
	1st Block	Current	Proposed	Current		Proposed	Current		Proposed			
5/8" Assisted	32	24.05	68.63	185.3%	94.04	88.40	-6.0%	68.09	107.02	38.93	57.2%	
5/8"	32	24.05	68.63	185.3%	94.04	88.40	-6.0%	118.09	157.02	38.93	33.0%	
3/4"	108	35.12	101.96	190.3%	309.70	297.04	-4.1%	344.82	399.00	54.18	15.7%	
1"	119	57.27	168.63	194.5%	340.62	326.70	-4.1%	397.89	495.33	97.44	24.5%	
1.5"	590	112.63	335.29	197.7%	1,694.45	1,625.20	-4.1%	1,807.08	1,960.49	153.41	8.5%	
2"	275	179.06	535.29	198.9%	788.34	756.12	-4.1%	967.40	1,291.41	324.01	33.5%	
3"	1,845	356.22	1,068.62	200.0%	5,297.73	5,081.21	-4.1%	5,653.95	6,149.83	495.88	8.8%	
4"	4,817	555.52	1,668.61	200.4%	13,833.54	13,268.16	-4.1%	14,389.06	14,936.77	547.71	3.8%	
6"	-	1,109.14	3,335.26									

Region of Queens Municipality Water Utility - Revised per Board IR-2
Comparison of Current Water Rates with Proposed New Rates
2027/28

Meter Size	Average Quarterly Consumption		Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Quarterly Charge Change	Percent Change
	1st Block	Current	Proposed	Current		Proposed	Current		Proposed			
5/8" Assisted	31	68.63	91.50	33.3%	88.40	86.24	-2.4%	107.02	127.74	20.72	19.4%	
5/8"	31	68.63	91.50	33.3%	88.40	86.24	-2.4%	157.02	177.74	20.72	13.2%	
3/4"	108	101.96	136.24	33.6%	297.04	295.72	-0.4%	399.00	431.95	32.95	8.3%	
1"	119	168.63	225.71	33.9%	326.70	325.24	-0.4%	495.33	550.96	55.63	11.2%	
1.5"	590	335.29	449.41	34.0%	1,625.20	1,617.95	-0.4%	1,960.49	2,067.36	106.87	5.5%	
2"	275	535.29	717.85	34.1%	756.12	752.74	-0.4%	1,291.41	1,470.59	179.19	13.9%	
3"	1,845	1,068.62	1,433.68	34.2%	5,081.21	5,058.53	-0.4%	6,149.83	6,492.21	342.39	5.6%	
4"	4,817	1,668.61	2,239.00	34.2%	13,268.16	13,208.93	-0.4%	14,936.77	15,447.93	511.16	3.4%	
6"	-	3,335.26	4,475.98									

Region of Queens Municipality Water Utility - Revised per Board IR-2				
Comparative Statement of Operations				
Fiscal Years ending March 31st				
	2024/25 (Actual)	Projection Using Proposed Rates		
		2025/26 Test	2026/27 Test	2027/28 Test
OPERATING REVENUES				
Metered Sales	603,300	687,774	1,173,603	1,302,225
Public Fire Protection	219,488	199,943	407,504	530,548
Total	822,788	887,718	1,581,107	1,832,772
OPERATING EXPENDITURES				
Source of Supply	19,513	108,272	36,019	36,844
Water Treatment	647,686	776,135	748,619	733,413
Transmission and Distribution	174,105	470,801	453,776	468,795
Administration and General	104,236	104,402	107,407	110,505
Depreciation	114,924	30,083	42,229	196,353
Taxes	0	0	0	0
Total	1,060,464	1,489,693	1,388,049	1,545,911
OPERATING PROFIT (LOSS)				
LESS NON-OPERATING REVENUES				
Interest Income	23,802	15,000	15,000	15,000
Transfer from Depreciation Fund	0	550,000	0	0
Other	0	0	0	0
Total	23,802	565,000	15,000	15,000
OTHER OPERATING REVENUES				
Sprinkler Service	5,400	5,400	5,454	5,509
Plate Fee & Shut Off	4,342	4,400	4,400	4,400
Lateral Connection	90	0	0	0
Connection Fee	2,840	3,000	3,000	3,000
Bulk Water Sales	0	0	0	0
Other	0	0	0	0
Total	12,672	12,800	12,854	12,909
NON-OPERATING EXPENDITURES				
Debt Charges - Principal	43,426	59,689	66,689	66,689
Debt Charges - Interest	12,575	11,875	10,344	8,788
New Debt - Principal	0	2,309	2,413	2,522
New Debt - Interest	0	3,260	3,156	3,048
New Debt - Principal	0	24,097	25,543	27,076
New Debt - Interest	0	53,186	51,740	50,208
New Debt - Principal	0	0	14,238	15,093
New Debt - Interest	0	0	31,426	30,572
Interest on Deficit to the Municipality	0	16,197	15,361	10,775
Capital out of Revenue	0	0	0	0
Transfer to Capital Fund Reserve	0	0	0	100,000
Total	56,001	170,614	220,912	314,770
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (ANNUAL PROFIT OR LOSS)				
	(257,203)	(194,789)	0	0
SURPLUS (DEFICIT) AT BEGINNING OF YEAR				
	(264,726)	(521,929)	(466,718)	(216,718)
TRANSFER FROM DEPRECIATION FUND				
	0	250,000	250,000	250,000
ACCUMULATED SURPLUS/(DEFICIT)				
	(521,929)	(466,718)	(216,718)	33,282

Appendix 1
Loan Calculator
Long Term Debt
2024/25

Interest Rate	4.5%
Term in years	20
Capital \$	72,449

Payment Schedule

Year	Principal	Interest	Total	Balance
1	\$2,309.39	3,260.21	5,569.60	70,139.61
2	\$2,413.32	3,156.28	5,569.60	67,726.29
3	\$2,521.92	3,047.68	5,569.60	65,204.37
4	\$2,635.40	2,934.20	5,569.60	62,568.97
5	\$2,754.00	2,815.60	5,569.60	59,814.97
6	\$2,877.93	2,691.67	5,569.60	56,937.05
7	\$3,007.43	2,562.17	5,569.60	53,929.61
8	\$3,142.77	2,426.83	5,569.60	50,786.85
9	\$3,284.19	2,285.41	5,569.60	47,502.65
10	\$3,431.98	2,137.62	5,569.60	44,070.67
11	\$3,586.42	1,983.18	5,569.60	40,484.25
12	\$3,747.81	1,821.79	5,569.60	36,736.45
13	\$3,916.46	1,653.14	5,569.60	32,819.99
14	\$4,092.70	1,476.90	5,569.60	28,727.29
15	\$4,276.87	1,292.73	5,569.60	24,450.41
16	\$4,469.33	1,100.27	5,569.60	19,981.08
17	\$4,670.45	899.15	5,569.60	15,310.63
18	\$4,880.62	688.98	5,569.60	10,430.01
19	\$5,100.25	469.35	5,569.60	5,329.76
20	\$5,329.76	239.84	5,569.60	0.00

Loan Calculator
Long Term Debt
2025/26

Interest Rate	6.0%
Term in years	20
Capital \$	886,439

Payment Schedule for Capital Works

Year	Principal	Interest	Total	Balance
1	\$24,097.45	\$53,186.33	77,283.77	862,341.32
2	\$25,543.29	\$51,740.48	77,283.77	836,798.03
3	\$27,075.89	\$50,207.88	77,283.77	809,722.14
4	\$28,700.44	\$48,583.33	77,283.77	781,021.70
5	\$30,422.47	\$46,861.30	77,283.77	750,599.23
6	\$32,247.82	\$45,035.95	77,283.77	718,351.41
7	\$34,182.69	\$43,101.08	77,283.77	684,168.73
8	\$36,233.65	\$41,050.12	77,283.77	647,935.08
9	\$38,407.67	\$38,876.10	77,283.77	609,527.41
10	\$40,712.13	\$36,571.64	77,283.77	568,815.29
11	\$43,154.85	\$34,128.92	77,283.77	525,660.43
12	\$45,744.15	\$31,539.63	77,283.77	479,916.29
13	\$48,488.79	\$28,794.98	77,283.77	431,427.49
14	\$51,398.12	\$25,885.65	77,283.77	380,029.37
15	\$54,482.01	\$22,801.76	77,283.77	325,547.36
16	\$57,750.93	\$19,532.84	77,283.77	267,796.43
17	\$61,215.99	\$16,067.79	77,283.77	206,580.44
18	\$64,888.94	\$12,394.83	77,283.77	141,691.50
19	\$68,782.28	\$8,501.49	77,283.77	72,909.22
20	\$72,909.22	\$4,374.55	77,283.77	-

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Loan Calculator
Long Term Debt
2026/27

Interest Rate	6.0%
Term in years	20
Capital \$	523,769

Payment Schedule for Capital Works

Year	Principal	Interest	Total	Balance
1	\$14,238.43	\$31,426.14	45,664.57	509,530.57
2	\$15,092.73	\$30,571.83	45,664.57	494,437.84
3	\$15,998.30	\$29,666.27	45,664.57	478,439.54
4	\$16,958.20	\$28,706.37	45,664.57	461,481.34
5	\$17,975.69	\$27,688.88	45,664.57	443,505.66
6	\$19,054.23	\$26,610.34	45,664.57	424,451.43
7	\$20,197.48	\$25,467.09	45,664.57	404,253.95
8	\$21,409.33	\$24,255.24	45,664.57	382,844.61
9	\$22,693.89	\$22,970.68	45,664.57	360,150.72
10	\$24,055.52	\$21,609.04	45,664.57	336,095.20
11	\$25,498.86	\$20,165.71	45,664.57	310,596.34
12	\$27,028.79	\$18,635.78	45,664.57	283,567.55
13	\$28,650.52	\$17,014.05	45,664.57	254,917.04
14	\$30,369.55	\$15,295.02	45,664.57	224,547.49
15	\$32,191.72	\$13,472.85	45,664.57	192,355.77
16	\$34,123.22	\$11,541.35	45,664.57	158,232.55
17	\$36,170.62	\$9,493.95	45,664.57	122,061.94
18	\$38,340.85	\$7,323.72	45,664.57	83,721.08
19	\$40,641.30	\$5,023.27	45,664.57	43,079.78
20	\$43,079.78	\$2,584.79	45,664.57	(0.00)

Loan Calculator
Long Term Debt
2027/28

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

Payment Schedule for Capital Works

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

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

SCHEDULE "A"
REGION OF QUEENS MUNICIPALITY WATER UTILITY

SCHEDULE OF RATES FOR WATER AND WATER SERVICES

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

RATES

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

When payment is made after 30 days from the date rendered as shown on the bill, the rates will include interest charges of 1.0 % per month, or part thereof.

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

In this Schedule, the word "Utility" means the Region of Queens Water Utility.

1. **RATES:**

(a) **Base Charges**

Quarterly

Unmetered		148.96
	(assuming 174 cubic meters per year)	
Size of Meter		
5/8"		24.05
3/4"		35.12
1"		57.27
1.5"		112.63
2"		179.06
3"		356.22
4"		555.52
6"		1,109.14

(b) **Consumption Rate (per cubic metre)**

Consumption Rate	2.87	per cubic metre
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(c) **Minimum Bill**

The minimum bill shall be the Base Charge.

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2. PUBLIC FIRE PROTECTION RATE

The Region of Queens shall pay to the Region of Queens Water Utility on or before October 1, 2025 a total of \$199,943 based on 9 months at the existing rate (\$219,488) and 3 months at the proposed rate (\$141,309).

3. RATES FOR SPRINKLER SERVICE

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

Each building serviced by a sprinkler service pipe of 6" or less in diameter	\$200.00
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Each building serviced by a sprinkler service pipe of 8" or more in diameter	\$250.00
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4. WATER FOR BUILDINGS OR WORKS UNDER CONSTRUCTION

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

5. PRIVATE HYDRANT CONNECTION RATES

Per hydrant per year \$200.00.

6. RATES FOR WATER SUPPLIED FROM FIRE HYDRANTS

Whenever the use of any fire hydrant is desired for supplying water for any purpose, excepting those of the Fire Department for fire use, the Utility may grant a permit containing such terms and conditions as it may provide, including arrangements regarding supervision of the opening and closing of the hydrant, and a service charge for commercial consumers of \$70.00 for connection and disconnection and a consumption charge for the amount of water used, as estimated by the water Utility, at meter consumption rates.

7. CHARGES FOR RE-ESTABLISHING WATER SERVICE

When water service has been suspended for any violation of the Rules and Regulations of the Utility, such water service shall not be re-established until a reconnection charge of \$60.00 has been paid to the Utility. If reconnection is outside of regular working hours, the charge is \$200.00.

8. ACCOUNT CREATION FEE

A

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The Utility shall charge a \$60.00 fee for the creation of a water account, notwithstanding the fact that no physical disconnection of the system may have occurred.

9. DISCONNECTION FEE

Whenever a customer requests the water be turned off from any premises for an extended period of time, a charge of \$60.00 shall be made for turning off the water, and no additional charge shall be made for turning it on again when this is requested unless such request is after regular working hours of the Utility when a fee of \$200.00 shall apply.

10. SPECIAL SERVICE CHARGE:

A special service charge of \$60.00 (\$200.00 if such work is performed after regular working hours) shall be made to each customer receiving a necessary or requested service, such as the shutting off or turning on of water service or other special services not provided for elsewhere in the schedules or the rules and regulations except for water service repairs requested by the Utility. In the case where the shutting off is requested because there is no operable shut off valve serving the dwelling, an isolation valve must be installed.

11. CHARGE FOR NON-NEGOTIABLE CHEQUES

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

12. CHARGE FOR MISSED APPOINTMENT BY CUSTOMERS

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

13. RATE FOR BULK WATER

Bulk water will be provided to licensed water haulers at designated locations at a cost of \$7.79 per cubic meter or part thereof with a minimum charge of \$50.00. Such charge shall be rendered for each loading.

SCHEDULE "B"
REGION OF QUEENS MUNICIPALITY WATER UTILITY

SCHEDULE OF RATES FOR WATER AND WATER SERVICES

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

RATES

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

When payment is made after 30 days from the date rendered as shown on the bill, the rates will include interest charges of 1.0% per month, or part thereof.

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

In this Schedule, the word "Utility" means the Region of Queens Water Utility.

1. **RATES:**

(a) <u>Base Charges</u>	<u>Quarterly</u>
Unmetered	188.44
	(assuming 174 cubic meters per year)
Size of Meter	
5/8"	68.63
3/4"	101.96
1"	168.63
1.5"	335.29
2"	535.29
3"	1,068.62
4"	1,668.61
6"	3,335.26

(b)	
Consumption Rate (per cubic metre)	
Consumption Rate	\$ 2.75 per cubic metre

(c) Minimum Bill

The minimum bill shall be the Base Charge.

2. PUBLIC FIRE PROTECTION RATE

The Region of Queens shall pay to the Region of Queens Water Utility on or before October 1, 2026 a total of \$407,504.

3. RATES FOR SPRINKLER SERVICE

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

Each building serviced by a sprinkler service pipe of 6" or less in diameter	\$200.00
Each building serviced by a sprinkler service pipe of 8" or more in diameter	\$250.00

4. WATER FOR BUILDINGS OR WORKS UNDER CONSTRUCTION

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

5. PRIVATE HYDRANT CONNECTION RATES

Per hydrant per year \$200.00.

6. RATES FOR WATER SUPPLIED FROM FIRE HYDRANTS

Whenever the use of any fire hydrant is desired for supplying water for any purpose, excepting those of the Fire Department for fire use, the Utility may grant a permit containing such terms and conditions as it may provide, including arrangements regarding supervision of the opening and closing of the hydrant, and a service charge for commercial consumers of \$70.00 for connection and disconnection and a consumption charge for the amount of water used, as estimated by the water Utility, at meter consumption rates.

7. CHARGES FOR RE-ESTABLISHING WATER SERVICE

When water service has been suspended for any violation of the Rules and Regulations of the Utility, such water service shall not be re-established until a reconnection charge of \$60.00 has been paid to the Utility. If reconnection is outside of regular working hours, the charge is \$200.00.

B

8. ACCOUNT CREATION FEE

The Utility shall charge a \$60.00 fee for the creation of a water account, notwithstanding the fact that no physical disconnection of the system may have occurred.

9. DISCONNECTION FEE

Whenever a customer requests the water be turned off from any premises for an extended period of time, a charge of \$60.00 shall be made for turning off the water, and no additional charge shall be made for turning it on again when this is requested unless such request is after regular working hours of the Utility when a fee of \$200.00 shall apply.

10. SPECIAL SERVICE CHARGE:

A special service charge of \$60.00 (\$200.00 if such work is performed after regular working hours) shall be made to each customer receiving a necessary or requested service, such as the shutting off or turning on of water service or other special services not provided for elsewhere in the schedules or the rules and regulations except for water service repairs requested by the Utility. In the case where the shutting off is requested because there is no operable shut off valve serving the dwelling, an isolation valve must be installed.

11. CHARGE FOR NON-NEGOTIABLE CHEQUES

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

12. CHARGE FOR MISSED APPOINTMENT BY CUSTOMERS

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

13. RATE FOR BULK WATER

Bulk water will be provided to licensed water haulers at designated locations at a cost of \$8.60 per cubic meter or part thereof with a minimum charge of \$50.00. Such charge shall be rendered for each loading.

SCHEDULE "C"
REGION OF QUEENS WATER UTILITY

SCHEDULE OF RATES FOR WATER AND WATER SERVICES

(Effective for water supplied on and after 1 April 2027)

RATES

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

When payment is made after 30 days from the date rendered as shown on the bill, the rates will include interest charges of 1.0 % per month, or part thereof.

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

In this Schedule, the word "Utility" means the Region of Queens Water Utility.

1. **RATES:**

(a) **Base Charges**

Quarterly

Unmetered		210.77
	(assuming 174 cubic meters per year)	
Size of Meter		
5/8"		91.50
3/4"		136.24
1"		225.71
1.5"		449.41
2"		717.85
3"		1,433.68
4"		2,239.00
6"		4,475.98

(b)

Consumption Rate (per cubic metre)

Consumption Rate	\$	2.74	per cubic metre
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(c) **Minimum Bill**

The minimum bill shall be the Base Charge.

2. PUBLIC FIRE PROTECTION RATE

The Region of Queens shall pay to the Region of Queens Water Utility on or before October 1, 2027 a total of \$530,548.

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

- (a) the sum of 46.5% of Transmission and Distribution, Taxes and Depreciation expenses of the Utility, and 46.5% of the sum of the (Non-Operating Expenditures less the Non-Operating Revenue less Other Operating Revenue of the immediately preceding year), plus
- (b) 10 % of all other expenses, whichever is the greater.

3. RATES FOR SPRINKLER SERVICE

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

Each building serviced by a sprinkler service pipe of 6" or less in diameter	\$200.00
Each building serviced by a sprinkler service pipe of 8" or more in diameter	\$250.00

4. WATER FOR BUILDINGS OR WORKS UNDER CONSTRUCTION

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

5. PRIVATE HYDRANT CONNECTION RATES

Per hydrant per year \$200.00.

6. RATES FOR WATER SUPPLIED FROM FIRE HYDRANTS

Whenever the use of any fire hydrant is desired for supplying water for any purpose, excepting those of the Fire Department for fire use, the Utility may grant a permit containing such terms and conditions as it may provide, including arrangements regarding supervision of the opening and closing of the hydrant, and a service charge for commercial consumers of \$70.00 for connection and disconnection and a consumption charge for the amount of water used, as estimated by the water Utility, at meter consumption rates.

C

7. CHARGES FOR RE-ESTABLISHING WATER SERVICE

When water service has been suspended for any violation of the Rules and Regulations of the Utility, such water service shall not be re-established until a reconnection charge of \$60.00 has been paid to the Utility. If reconnection is outside of regular working hours, the charge is \$200.00.

8. ACCOUNT CREATION FEE

The Utility shall charge a \$60.00 fee for the creation of a water account, notwithstanding the fact that no physical disconnection of the system may have occurred.

9. DISCONNECTION FEE

Whenever a customer requests the water be turned off from any premises for an extended period of time, a charge of \$60.00 shall be made for turning off the water, and no additional charge shall be made for turning it on again when this is requested unless such request is after regular working hours of the Utility when a fee of \$200.00 shall apply.

10. SPECIAL SERVICE CHARGE:

A special service charge of \$60.00 (\$200.00 if such work is performed after regular working hours) shall be made to each customer receiving a necessary or requested service, such as the shutting off or turning on of water service or other special services not provided for elsewhere in the schedules or the rules and regulations except for water service repairs requested by the Utility. In the case where the shutting off is requested because there is no operable shut off valve serving the dwelling, an isolation valve must be installed.

11. CHARGE FOR NON-NEGOTIABLE CHEQUES

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

12. CHARGE FOR MISSED APPOINTMENT BY CUSTOMERS

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

13. RATE FOR BULK WATER

Bulk water will be provided to licensed water haulers at designated locations at a cost of \$8.92 per cubic meter or part thereof with a minimum charge of \$50.00. Such charge shall be rendered for each loading.

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SCHEDULE D
RULES AND REGULATIONS

REGION OF QUEENS MUNICIPALITY WATER UTILITY

**SCHEDULE OF RULES AND REGULATIONS
GOVERNING THE SUPPLY OF WATER AND WATER SERVICES
(Effective 1 January 2026)**

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

“Region” means Region of Queens Municipality;

“Utility” means Region of Queens Municipality Water Utility;

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

“Domestic Service” means the type of service supplied to the owner or their authorized agent for the distinct purpose of a dwelling house, rooming house, apartment, flat, etc.;

“Commercial Service” means any service other than a domestic service as herein defined;

“Metered Rate Service” means that type of service charged for at metered rates. Metered rate service is required for all new services.

- 1) **LIABILITY FOR PAYMENT OF WATER BILL:** An agreement/contract is deemed to exist between a customer and the Utility for the supply of water service at such rates and in accordance with these Regulations by virtue of:
- a) the customer applying for and receiving approval for water service;
 - b) the customer consuming or paying for water service from the date that the customer who is a party to an agreement pursuant to clause (a) (the customer of record) moves out of the premises, in which case the customer of record shall remain jointly and severally liable for the water service account up to the date the Utility is notified that the customer of record wishes to terminate the supply of water service.

A property owner who rents or leases a property or self-contained unit to a tenant or lessee shall be required to open an account for the provision of water at the property rented or leased.

- c) Any person, business or corporation that receives water service without the consent of the Utility, shall be liable for the cost of such water service which cost shall be determined in the sole discretion of the Utility based upon its reasonable estimate of the amount of water

utilized.

- d) Where service is supplied to a condominium unit, the Condominium Corporation in which the unit is situated shall be deemed to be the customer of record and shall be liable for payment of the service bill for the condominium unit.
- 2) **DEPOSITS:** When required, an applicant for service shall deposit with the Utility a sum equal to the previous year's average bill for the meter size for such service for a period of three months, or such lesser amount as the Utility may demand (a minimum of \$150.00). This deposit shall be held by the Utility as collateral security for the payment of the customer's bills, but is not to be considered as a payment on account thereof. When the customer ceases to use the service and discharges all their liability to the Utility in respect of such service, the deposit shall be returned to him with interest based on the bank's simple interest per annum, not compounded.
- 3) **REFUSAL OF SERVICE:** Service may be refused or suspended to any customer who has failed to discharge all of their liabilities to the Utility.
- 4) **BILLING:** If an agreement/contract is entered into or terminated at any time other than a regular billing date, the amount to be charged to the customer shall be the pro rata proportion to the next billing date, of the regular service charge for the billing period, plus the consumption charge, if any.

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

- 5) **PAYMENT OF BILLS:** Bills shall be rendered to each customer at intervals of approximately three months (quarterly). All bills are due and payable when rendered. Bills not paid within thirty days after the billing date shall be subject to the interest charge as set out in the Schedule of Rates and Charges.
- 6) **ESTIMATED READINGS FOR BILLING PURPOSES - METERED CUSTOMERS:** If the Utility is unable to obtain a meter reading for billing purposes, after exercising due diligence in the usual practice of meter reading, the bill for that service shall be estimated in accordance with the best data available, subject, however, to the provision that in no circumstance will an estimated reading be used for more than two (2) consecutive billing periods. If an estimated bill is rendered for two (2) consecutive billing periods, the Utility shall notify the customer by regular mail that arrangements must be made for the Utility to obtain a reading and failing such arrangements, the Utility may suspend service until such arrangements are made. When such meter reading has been obtained the previous estimated bill or bills shall be adjusted accordingly.
- 7) **ADJUSTMENT OF BILLS:**
 - (a) Where meters exist - If the seal of a meter is broken or if a meter does not register correctly, the bill for that water service shall be estimated in accordance with the

best data available. Any customer desiring to question a water bill must do so in writing within 30 days of the bill being rendered.

- (b) Customers Under billed - Should it be necessary for the Utility to make a billing adjustment as a result of a customer being under billed for any reason, such adjustment shall be retroactive for a maximum of four billing periods or one year, whichever is the longest. Notwithstanding the above, in the event that a billing adjustment is the result of the customer's illegal connection to the water system or willful interference or damage of metering equipment (where they exist), the billing adjustment in such circumstances will not be limited to one year or four billing periods, but rather the customer shall be responsible for all payments of such accounts from the date such illegal connection or interference to meter equipment took place.
 - (c) Customer Over billed - Notwithstanding 8(a) above, should it become necessary for the Utility to make a billing adjustment as a result of a customer being over billed for any reason, such adjustment will be estimated by the Utility, and the Utility will be responsible for payment of the over billed amount with interest calculated on the basis of current simple interest paid by the bank respecting the period during which the customer was incorrectly billed by the Utility, such period not to exceed five years.
- 8) **SUSPENSION OF SERVICE FOR NON PAYMENT BILLS:** The Utility shall have the right to enter onto customers' premises within reasonable hours to suspend service to customers whose bills remain unpaid for more than forty calendar days after the date rendered. The customer shall pay the reconnection fee as set out in the Schedule of Rates and Charges for Re-establishing Water Service after each suspension. Service suspension can be delayed if approved payment arrangements have been made and the customer is in compliance with arrangements.
- 9) **METER READING:** In the case of Metered Service Customers who are billed quarterly, meters shall be read in at least two of the four quarters, normally, the second and fourth, and, subject to Regulation 7, each billing for these quarters shall be based upon the meter reading with adjustment for any earlier estimated reading. The Utility may, at its option, estimate the readings in the alternate quarters based on the actual consumption from the previous quarter. In the case of Metered Service Customers who are billed bi-monthly, meters shall be read bi-monthly.
- 10) **WATER TO BE SUPPLIED BY METER:** Except where water is used for construction purposes from a hydrant under the supervision of the Utility and except as in these regulations otherwise provided, all services other than those used exclusively for fire protection shall be metered. Any building occupied by more than one tenant may have a separate meter with appropriate isolation valves for each tenant. With the Utility's approval, such a building may be serviced by one meter, provided the landlord is the customer. The Utility shall determine the size and type of meter to be installed in each case. All meters shall be the property of the Utility.

- 11) **INSTALLATION AND REMOVAL OF METERS:** Meters shall be installed and removed only by employees of the Utility or duly authorized representatives of the Utility and no other person shall install, alter, change or remove a meter without the written permission of the Utility. The plumbing and connections shall be properly prepared to receive the installation of such meters to the approval of and without expense to the Utility.
- 12) **METER READERS:** Each meter reader shall be provided with an official identification, which shall be exhibited on request.
- 13) **REMOTE REGISTERING WATER METERS:** When a remote registering water meter is installed on a customer's premises under a general outside register installation program of the Utility, then the cost of the meter and its installation shall be paid by the Utility. The meter shall become the property of the Utility which shall become responsible for its operation, maintenance and replacement. Any damage to the meter caused by the negligence or wrongful acts or omissions by the customer, their agents or members of their family, shall be paid for by the customer, and the failure by the customer to make the payment shall entitle the Utility, after making a forty day written demand for the payment, to disconnect the water service to the customer.
- 14) **DAMAGE TO WATER METERS:** Each customer shall be responsible for the meter installed on their service and shall protect it. The customer shall be liable for any damage to the meter resulting from carelessness, hot water or steam, or the action of frost or from any other cause not the fault of the Utility or its employees. The cost to the Utility occasioned by such damage to the meter shall be paid by the customer. If after the rendering of a bill by the Utility to the customer for such cost the same is not paid within 40 days from the date rendered, the supply of water to the customer concerned may be suspended until all charges are paid.
- 15) **METER TESTING.** On the request to have their meter tested, the Utility may charge the sum of \$100.00 to defray, in part, the cost of making the test for meters up to 1 inch in size. In the case of meters 1-1/2 inches and larger, the actual cost of the test will be paid by the customer. If the test shows that the meter is over registering by more than one and one half percent (1 ½%) for positive displacement meters and three percent (3%) for turbine or compound meters, the sum so deposited will be refunded to the customer.
- 16) **PLUMBING TO BE SATISFACTORY:** All plumbing, pipes and fittings, fixtures, and other devices for conveying, distributing, controlling, or utilizing water which are used by a customer and are not the property of the Utility, shall be installed in the manner provided by the Regulations of and be approved by the proper official of the Region and/or the operators of the Utility. The water shall not be turned on (except for construction or testing purposes) until the applicant for service has satisfied the Utility that these requirements have been met. The supply of water may be discontinued to any customer at any time if, in the opinion of the proper official of the Region and/or the operator of the Utility, the plumbing, pipes, fittings, fixtures, or other devices as hereinbefore mentioned, or any of

them, fail to comply with the above requirements, or if any part of the water system of such customer or the meter is in any way unsuitable, dirty, unsanitary or inaccessible place. Service shall not be re-established until such condition is corrected to the satisfaction of the Utility.

- 17) **DANGEROUS CONNECTIONS**: No connection shall be permitted to any installation; equipment or source in such a manner as may allow any contamination to pass from such installation, equipment or source into the Utility's water supply system. If any such connection exists the Utility may discontinue the supply of water to such customer.
- 18) **PROHIBITED DEVICES**: Service may be refused or suspended by the Utility to any customer who installs or uses any device or appurtenance, as, for example, booster pumps, quick-opening or quick-closing valves, flushometers, water operated pumps or siphons, standpipes, or large outlets, which may occasion sudden large demands of short or long duration, thereby requiring oversize meters and pipe lines, or affect the stability or regulation of water pressure in the Utility's system. Permission to install or use any such device or appurtenance must be obtained from the Utility, which permission shall specify what special arrangements, such as elevated storage tanks, surge tanks or equalizing tanks, etc., must be provided by the customer.
- 19) **IMPROPER USE OR WASTE OF WATER**: No customer shall permit the improper use or waste of water, such as providing water to more than one single family dwelling and /or apartment building from a single service, nor shall they sell or give water to any person except upon such conditions and for such purposes as may be approved in writing by the Utility.
- 20) **SERVICE PIPES**: Upon receipt of an application for service to any premises located on any portion of a street through which portion a main water pipe is laid and which premises are not already provided with water service, the Utility shall install a service pipe which it considers to be of suitable size and capacity from the water main to the street line. No pipe smaller than 1" in (25 mm) diameter shall be laid for any service.

The necessary excavation for the laying of the service pipe, backfilling and replacement of the street and sidewalk surfaces from the water main in the street to the street line, including supplying and laying a service pipe and fittings between the main pipe and the street line shall be the responsibility of the Utility and all such work shall be performed without cost to the applicant. A service box (standpipe) and curb stop valve shall be installed at the property line by the Utility.

The necessary excavation for the laying of the service pipe, backfilling and surface restoration from the street line to the premises including supplying and laying of the service pipe and fittings shall be the responsibility of the Applicant for water services and all such work shall be performed without cost to the Utility.

For water service pipes larger than 1", the cost shall be borne by the customer, less the cost of the ¾" service pipe and trench from the main in the street to the street line.

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

All services must be installed in accordance with the rules and regulations of the Municipality and to the satisfaction of the Utility. The excavation may be the same excavation as is used for the sewer service pipe or, if minimum horizontal and vertical separation between the water and sewer pipes cannot be obtained, a separate excavation for the water service pipe shall be required.

When a service has been installed without objection from the customer as to the location of the same, any subsequent removal of or alteration to the position of the pipe shall be made except at the expense of the customer requesting such removal or alteration.

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

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

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

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

- 22) **SPRINKLER SERVICE MAINS AND HYDRANT SYSTEM:** The customer shall be responsible for the cost of installing and maintaining a sprinkler service pipe from the main in the street to the building. It shall include a proper size control valve so that the service may be shut off if necessary. If requested by the applicant, a domestic service pipe may be connected to the sprinkler service pipe, but only if it is connected outside the building foundation wall and is provided with an approved shutoff valve located outside the building to permit control of the domestic service pipe without the necessity to enter the building. Before any domestic service pipe is connected to a sprinkler service pipe, the applicant must obtain approval from the appropriate authority and provide the Utility with a certified copy of such approval. The Utility shall supervise the installation of same. When the private fire protection system includes private hydrants, these hydrants must be flushed during

the Utility's regular flushing periods, under the supervision of the Utility's personnel. These hydrants shall be maintained in a manner, or on a regular basis as approved by the Utility. Fire protection lines within buildings shall be so installed that all pipes will be open and readily accessible for inspection at any time and no connection other than for fire protection shall be made thereto.

The location and spacing of hydrants in new construction shall be installed in accordance with the Region of Queens Water Utility requirements.

- 23) **UNAUTHORIZED EXTENSIONS, ADDITIONS OR CONNECTIONS:** No person shall, without the written consent of the Utility, make or cause to be made any connections to any pipe or main or any part of the water system or in any way obtain or use water therefrom in any manner other than as set out in these Regulations. Any unauthorized connection shall be subject to removal by the Utility. The cost of the removal including labour and materials and an estimate of the water used together with a \$200 service charge shall be paid by those who made the unauthorized connection.
- 24) **ACCESS TO CUSTOMER'S PREMISES:** Representatives of the Utility shall have right of access to all parts of a customer's property or premises at all reasonable hours for the purpose of inspecting any water pipes or fittings, or appliances, or discontinuing service, or for the purpose of installing, removing, repairing, reading or inspecting meters. The Utility shall have the right to suspend service to any customer who refuses such access.
- 25) **LOCATION OF METERS:** The Utility shall have the right to refuse service to, or suspend the service of, any customer who does not provide a place which, in the opinion of the Utility, is suitable for the meter. It should be in the building served, at or near the point of entry of the service pipe, in a place where it can be easily read and exchanged and where it will not be exposed to freezing temperatures.

Where the premises of a customer are of such a nature that a meter cannot be properly installed in a building or if the building is not sufficiently frost-proof as to guarantee the safety of the meter, the Utility may order the construction of a suitable frost-proof box in which the meter can be installed. Service to such premises may be refused or suspended until such a frost-proof box approved by the Utility is installed.

CROSS CONNECTION CONTROL & BACKFLOW PREVENTION:

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

(b) Where, in the opinion of the Utility, there may be a risk of contamination to the potable water system, notwithstanding the provisions of subparagraph (a), the Utility may require

the customer, at the customer's sole cost and expense, to install at any point on the customer's water service connection or water service pipe, one or more backflow prevention (BFP) devices, which devices shall be of a quality and type approved by the Utility.

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

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

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

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

(i) suspend water service to such person, or

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

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

27) **DEPOSITS IN ADVANCE:** Whenever a customer requests the Utility to do work for which the customer is required to pay and the Utility agrees to do the work, the customer shall deposit with the Utility, before the work is started, a sum of money equal to the Utility's estimate of the probable cost of said work or execute an agreement to pay the actual cost. When the actual cost is determined, an adjustment in the payment shall be made. Water service shall not be established by the Utility until all charges are paid in full. Installations shall be made in accordance with the Region of Queens Water Utility specifications and be subject to inspection by the Utility's Staff prior to water service being made available.

- 28) **SEASON FOR LAYING PIPES:** The Utility shall not be required to lay any pipe at any season of the year or at any time which, in its opinion, is not suitable.
- 29) **PRIVATE FIRE PROTECTION:** Fire protection lines within buildings shall be installed so that all pipes will be open and readily accessible for inspection at any time, and no connection for any purpose other than fire protection shall be made thereto. Unless approved by the Utility in writing, no fire protection line shall be connected in any way to a metered service. Responsibility for the installation, maintenance of any and all privately owned fire protections systems, including fire protection lines, sprinkler systems and hydrants shall be the responsibility of the owner.

Customers of the Utility wishing to perform testing of components related to fire protection or flow measurement as part of a development investigation or other reason whereby such flow measurement will result in flows above the normal operating range are required to seek permission from the Utility seven (7) days in advance of such testing. To avoid potential disruptions in flow patterns testing of this nature will only be allowed between 10 pm and 6 am excluding holidays and weekends unless unusual circumstances can be demonstrated by the proponent. The operation of a Utility owned hydrant is only to be done by Utility staff. The cost of providing Utility staff for this purpose will be invoiced to the proponent at

- 30) **RESELLING OF WATER:** It is prohibited for a customer of the Utility to resell water to others, without the express written consent of the Utility. In the event that a customer is reselling water to others, without prior approval by the Utility, the Utility may suspend service to the premises or the customer until such time as the activity ceases or approval to resell is granted.
- 31) **LIABILITY OF UTILITY:** The Utility shall not be deemed to guarantee an uninterrupted supply or a sufficient or uniform pressure and shall not be liable for any damage or injury caused or done by reason of the interruption of supply, variation of pressure or on account of the turning off or turning on of the water for any purpose.
- 32) **INTERFERENCE WITH UTILITY PROPERTY:** No person, unless authorized by the Utility in writing, shall draw water from, open, close, cut, break, or in any way injure or interfere with any fire hydrant, water main, water pipe, or any property of the Utility or obstruct the free access to any hydrant, stop cock, meter, building, etc., provided, however, that nothing in this paragraph contained shall be deemed to prevent an officer or member of the Fire Department engaged in the work of such Department, from using any hydrant or other source of water supply designated by the Utility for fire protection purposes.
- 33) **SUSPENDING SERVICE FOR VIOLATION:** Whenever, in the opinion of the Utility, violation of any of these Rules and Regulations is existing or has occurred, the Utility may cause the water service to be suspended from the premises where such violation has occurred or is existing and may keep the same so suspended until satisfied that the cause for such action has been removed.

- 34) **THEFT OF SERVICE:** The Utility may impose penalties in addition to charges for Service approved by these Regulations for each unauthorized Water Service Connection, as follows:
- | | |
|---|----------|
| (a) First incident | \$300.00 |
| (b) Second incident, and each incident thereafter | \$750.00 |
- 35) **RESUMPTION OF SERVICE:** In all cases where water service has been suspended for violation of any of these rules, service shall not be restored until the cause for violation has been removed.
- 36) **PRESSURE REDUCING VALVES:** Where, in the opinion of the Utility, it is necessary for proper water service, a customer shall install on the service pipe, between the meter and the shut off valve on the customer's side of the meter, a pressure reducing valve of a type satisfactory to the Utility. The customer shall be responsible for the cost of installing and maintaining the pressure reducing valve at all time.
- 37) **PRESSURE RELIEF VALVES:** Whenever a pressure reducing valve has been installed by a customer in accordance with Regulation 36, the customer shall, for their own safety and protection, install on their hot water boiler and any other hot water heating device connected to the building's plumbing system, a pressure relief valve of an approved type, as well as an approved temperature limiting device. It shall be the customer's responsibility to maintain and keep in service the pressure relief valve at all times.
- 38) **WATER CONSERVATION DIRECTIVES:** The Utility may issue conservation of water directives to its customers, if in the opinion of the Utility, such directives are required to permit the Utility to provide reliable continuous water service to all customers served by the Utility. During such times as these directives are in force, customers who do not comply with the directives may have their water service suspended until such time as they agree to comply with the directive or upon suspension of the water conservation directive, whichever occurs first. Such customers shall be required to pay the Charge for Re-establishing Water Service as laid out in the approved Schedule of Rates for the Utility.
- 39) **REQUESTS FOR EXTENSIONS OF SERVICE:** The Utility has no obligation to extend water service into areas with no water service. Requests for such extensions will be reviewed by the Utility on a case by case basis.
- 40) **WORK ON WATER UTILITY INFRASTRUCTURE:** The Utility reserves the right to perform all work with its own forces, on existing Utility infrastructure or infrastructure that will be turned over to the Utility. This includes, but is not limited to, new construction of water mains and/or building services and any repairs to existing infrastructure of the Utility. Any work permitted to be undertaken by outside contractors will be under such terms and conditions and to standards as prescribed by the Utility. This regulation shall not apply to land developments involving construction of new streets and services where the developer has entered a servicing agreement with the Region of Queens.

- 41) **CURB STOP/CONTROL VALVE SERVICE BOX:** The curb stop/control valve service box housing the customers control valve shall be exposed for access by the Utility at all times. The Utility requires all curb stop/control valve service boxes and/or valves to be fully exposed and adjusted to final landscape grade before the installation of a customer's water meter. Any adjustment of the service box or valve box is the responsibility of the customer.

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

**Region of Queens Municipality Water Utility - Revised 6 November
Water Rate Study**

Prepared By

G. A. Isenor Consulting Limited

in Association with

Blaine S. Rooney Consulting Limited

4-Nov-25

Region of Queens Municipality Water Utility - Revised 6 November
Comparative Statement of Operations

Fiscal Years ending March 31st

	2023/24 (Actual)	2024/25 (Actual)	Projection Using Current Rates		
			2025/26 Test	2026/27 Test	2027/28 Test
OPERATING REVENUES					
Metered Sales	562,383	603,300	603,300	603,300	603,300
Public Fire Protection	201,531	219,488	201,531	201,531	201,531
Sprinkler Service	5,400	5,400	5,400	5,454	5,509
Plate Fee & Shut Off	3,660	4,342	4,400	4,400	4,400
Lateral Connection Fee	360	90			
Connection Fee	3,515	2,840	3,000	3,000	3,000
Bulk Water Sales	0	0	0	0	0
Other	0				
Total	776,849	835,460	817,631	817,685	817,740
OPERATING EXPENDITURES					
Source of Supply	12,304	19,513	108,272	36,019	36,844
Water Treatment	851,729	647,686	776,135	748,619	733,413
Transmission and Distribution	231,703	174,105	470,801	453,776	468,795
Administration and General	116,671	104,236	104,402	107,407	110,505
Depreciation	112,415	114,924	132,420	192,229	196,353
Taxes			0	0	0
Total	1,324,822	1,060,464	1,592,030	1,538,049	1,545,911
	0				
OPERATING PROFIT (LOSS)	-547,973	-225,004	-774,399	-720,364	-728,171
NON-OPERATING REVENUES					
Interest	19,846	23,802	15,000	15,000	15,000
Other	100,974				
Transfer from Sediment Removal Reserve			124,422		
Transfer from Depreciation to Debt Principal	0		61,998	64,108	64,337
Total	120,820	23,802	201,420	79,108	79,337
NON-OPERATING EXPENDITURES					
Debt Charges - Principal	43,426	43,426	59,689	59,689	59,689
Debt Charges - Interest	6,090	12,575	11,875	10,344	8,788
New Debt - Principal	0	0	2,309	2,413	2,522
New Debt - Interest	0	0	3,260	3,156	3,048
New Debt - Principal	0		0	0	0
New Debt - Interest	0		0	0	0
New Debt - Principal	0		0	2,005	2,126
New Debt - Interest	0		0	4,426	4,306
New Debt - Principal	0		0	0	0
New Debt - Interest	0		0	0	0
Interest on Deficit to the Municipality	0		15,507	22,059	31,011
Capital out of Revenue	0		0	0	
Earnings	0		0	100,000	140,000
Total	49,516	56,001	92,641	204,093	251,489
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(476,669)	(257,203)	(665,619)	(845,350)	(900,324)
SURPLUS/(DEFICIT) AT BEGINNING OF YEAR	211,943	(264,726)	(521,929)	(1,187,548)	(2,032,897)
ACCUMULATED SURPLUS/(DEFICIT)	(264,726)	(521,929)	(1,187,548)	(2,032,897)	(2,933,221)

Worksheet B-2

04-Nov-25

Region of Queens Municipality Water Utility - Revised 6 November				
Statement of Operating Expenditures and Revenue Requirements				
	2024/25 (Actual)	2025/26 Test	2026/27 Test	2027/28 Test
OPERATING EXPENDITURES				
Source of Supply	19,513	108,272	36,019	36,844
Water Treatment	647,686	776,135	748,619	733,413
Transmission and Distribution	174,105	470,801	453,776	468,795
Administration and General	104,236	104,402	107,407	110,505
Depreciation	114,924	132,420	192,229	196,353
Taxes	0	0	0	0
Total	1,060,464	1,592,030	1,538,049	1,545,911
NON OPERATING EXPENSES				
Debt Charges - Principal	43,426	59,689	59,689	59,689
Debt Charges - Interest	12,575	11,875	10,344	8,788
New Debt - Principal	0	2,309	2,413	2,522
New Debt - Interest	0	3,260	3,156	3,048
New Debt - Principal	0	0	0	0
New Debt - Interest	0	0	0	0
New Debt - Principal	0	0	2,005	2,126
New Debt - Interest	0	0	4,426	4,306
Interest on Deficit to the Municipality	0	15,507	22,059	31,011
Capital out of Revenue	0	0	0	0
Earnings	0	0	100,000	140,000
Total	56,001	92,641	204,093	251,489
LESS NON-OPERATING REVENUES				
Interest	23,802	15,000	15,000	15,000
Other	0	0	0	0
Transfer from Sediment Removal Reserve	0	124,422	0	0
Transfer from Depreciation to Debt Principal	0	61,998	64,108	64,337
Total	23,802	201,420	79,108	79,337
LESS OTHER OPERATING REVENUE				
Sprinkler Service	5,400	5,400	5,454	5,509
Plate Fee & Shut Off	4,342	4,400	4,400	4,400
Lateral Connection	90	0	0	0
Connection Fee	2,840	3,000	3,000	3,000
Bulk Water Sales	0	0	0	0
Other	0	0	0	0
Total	12,672	12,800	12,854	12,909
REVENUE REQUIRED FROM FIRE PROTECTION AND WATER CUSTOMERS				
	1,079,991	1,470,450	1,650,181	1,705,155

Region of Queens Municipality Water Utility - Revised 6 November					
Statement of Operating Expenditures					
	2023/24	2024/25	2025/26	2026/27	2027/28
	(Actual)	(Actual)	Test Year	Test Year	Test Year
SOURCE OF SUPPLY					
Supervision and Engineering	2,614	9,577	28,335	29,043	29,769
Reservoir Insurance	1,946	1,950	1,937	1,976	2,075
Lake Inspections			70,000	1,000	1,000
Screen Maintenance - Labour	6,940	1,463	6,500	2,500	2,500
Screen House Maintenance	-	6,523	-	-	-
Wildlife Management	804	0	1,500	1,500	1,500
Other		0	0	0	0
TOTAL SOURCE OF SUPPLY	12,304	19,513	108,272	36,019	36,844
WATER TREATMENT (Purification)					
Salaries and Benefits - Assistant Engineer 15%	3,328	6,858	63,840	65,436	67,072
Salaries and Benefits - Director of Engineering 5%	38,409	8,344	-	-	-
Labour	55,442	132,471	104,280	106,887	109,559
Chemicals and Additives	164,557	158,582	208,000	218,400	229,320
Water Testing	32,158	26,655	30,000	31,500	33,075
Facility Repairs and Maintenance	104,832	55,005	79,500	47,500	47,500
Process Equipment	307,353	133,184	114,275	95,000	55,000
Electricity	102,035	104,852	103,370	107,505	111,805
Generator	8,388	2,905	5,200	5,460	5,733
Phone/Internet	2,620	864	3,720	3,832	3,947
Contracted Services	25,699	5,973	50,475	52,999	55,649
Allocated Services	6,908	11,993	13,475	14,101	14,754
Other	0	0	0	0	0
TOTAL WATER TREATMENT	851,729	647,686	776,135	748,619	733,413
TRANSMISSION AND DISTRIBUTION					
Salaries and Benefits - Assistant Engineer 5%	1,974	12,576	22,910	23,483	24,070
Salaries and Benefits - Director of Engineering 5%	6,878	-	-	-	-
Reading Meters Expense	17,278	942	23,170	23,749	24,343
Labour - Mains	38,303	41,936	37,080	38,007	38,957
Labour - Meters	6,348	1,336	14,840	15,211	15,591
Labour - Water Leaks	69,420	32,693	99,450	101,936	104,485
Labour - Flushing	9,944	1,674	8,380	8,590	8,804
Maintenance of Hydrants/Valves - Labour	0	5,508	43,350	44,434	45,545
Labour - Other	5,938	-	39,180	41,139	43,196
Maintenance of Mains (Materials)	0	15,702	25,000	26,250	27,563
Use of Gravel	19,499	437	2,500	2,625	2,756
Maintenance of Meters	224	5,798	30,000	31,500	33,075
Maintenance Hydrant/Valves	7,737	3,848	18,000	18,450	18,911
Leak Detection	26,620	1,216	30,000	31,500	33,075
Street Patching	0	19,604	40,000	10,000	10,000
Cowie Well - Public Tap	5,427	2,850	5,500	4,000	4,000
Allocated Services	16,113	27,985	31,441	32,902	34,425
Other	0	0	0	0	0
TOTAL TRANSMISSION AND DISTRIBUTION	231,703	174,105	470,801	453,776	468,795

ADMINISTRATION AND GENERAL					
Accounts Written-off	0	-	0	0	0
Office Salaries	56,650	64,893	66,515	68,178	69,883
Office Supplies and Expenses	6,885	1,257	2,000	2,060	2,122
Contracting Services	6,922	7,630	2,400	2,472	2,546
Advertising Expense	19,354	8,518	4,250	4,378	4,509
Courses and Seminars	4,877	278	9,000	9,270	9,548
Water Rate Study & Hearing	0	-	-		
Auditors	4,862	6,000	6,900	7,107	7,320
Legal	0	-	500	500	500
UARB Utility Levy	1,690	1,744	1,796	1,850	1,906
Insurance	15,431	13,916	11,040	11,592	12,172
Other		0	0	0	0
TOTAL ADMINISTRATION AND GENERAL	116,671	104,236	104,402	107,407	110,505

Region of Queens Municipality Water Utility - Revised 6 November Calculation of Depreciation of Tangible Plant at Total Cost 2025/26				
	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Depreciation Rate	Annual Depreciation
		Depreciation Rate in Previous Year		114,924
LAND AND LAND RIGHTS				
Source of Supply Land	0			0
Land - General				0
STRUCTURES AND IMPROVEMENTS				0
Source of Supply Structures Flood Study	0		0.01333	0
Power and Pumping Structures	0		0.05	0
Treatment Plant	0		0.05	0
Distribution Reservoirs and Standpipes	0	0	0.02	0
Wells	0	0	0.0333	0
Other	0		0.04	0
Equipment	0			0
Electrical Pumping	0	0	0.05	0
Purification Equipment	0	0	0.05	0
Office Furniture and Equipment	0		0.1	0
Transportation Equipment	0	0	0.1	0
Tools and Work Equipment	0		0.1	0
Software / computers	135,000		0.1	13,500
Control and Monitoring equipment	0	0	0	0
Digital Mapping	0	0	0.1	0
Bulk Water Station	0		0.04	0
Mains				
Transmission	739,439		0.01333	0
Distribution	2,836,178	2,836,179	0.01333	0
Meters	0	0	0.05	0
Hydrants	0	0	0.0133	0
Sprinkler Connections	0	0		0
Services	0	0	0.02	0
Other	12,000	0	0.333	3,996
TOTAL	3,722,617	2,836,179	1	17,496
Source of Funding				
		Depreciation Fund Balance beginning of year		1,149,247
Funding from Outside Sources	2,836,179	Interest on Fund balance		17,239
Depreciation fund	886,439	Fund balance before expenditures		1,166,486
Long Term Debt	0	Depreciation Fund Payment		(886,439)
Capital out of revenue	0	Contribution during the year		132,420
		Transfer to Debt Principal		(61,998)
TOTAL	3,722,617	Balance after Expenditure		350,469

Region of Queens Municipality Water Utility - Revised 6 November Calculation of Depreciation of Tangible Plant at Total Cost 2026/27				
	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Depreciation Rate	Annual Depreciation
			Depreciation Rate in Previous Year	132,420
			Depreciation for 2025/26 Transmission and Distribution Mains	47,663
LAND AND LAND RIGHTS				
Source of Supply Land	0	0	0	0
Source Water Protection				0
STRUCTURES AND IMPROVEMENTS				
Source of Supply Structures Flood Study	0	0	0.01333	0
Power and Pumping Structures	0	0	0.02	0
Treatment Plant	0	0	0	0
Distribution Reservoirs and Standpipes	0	0	0.01333	0
Wells	0	0	0.04	0
Other	0	0	0.04	0
Equipment		0		0
Electrical Pumping	0	0	0.05	0
Purification Equipment	0	0	0.05	0
Office Furniture and Equipment	0	0	0.05	0
Transportation Equipment	0	0	0	0
Tools and Work Equipment	0	0	0.1	0
Software / computers	0	0	0.1	0
Monitoring equipment SCADA Upgrades	0	0	0.1	0
Digital Mapping	0	0	0	0
Surge Tank	0	0	0.02	0
Mains		0		0
Transmission	523,769	0	0.01333	6,982
Distribution	387,384	387,384	0.01333	5,164
Meters	0	0	0.05	0
Hydrants	0	0	0.01333	0
Sprinkler Connections	0			0
Services	0	0	0.02	0
Other	0		0.02	0
TOTAL	911,153	387,384		12,146
Source of Funding				
			Depreciation Fund Balance beginning of year	350,469
Funding from Outside Sources	387,384		Interest on Fund balance	5,257
Depreciation fund	450,000		Fund balance before expenditures	355,726
Long Term Debt	73,769		Depreciation Fund Payment	(450,000)
Capital out of revenue	0		Contribution during the year	192,229
			Transfer to Debt Principal	(64,108)
TOTAL	911,153		Balance after Expenditure	33,847

Region of Queens Municipality Water Utility - Revised 6 November				
Calculation of Depreciation of Tangible Plant at Total Cost				
2027/28				
	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Depreciation Rate	Annual Depreciation
			Depreciation Rate in Previous Year	192,229
LAND AND LAND RIGHTS				
Source of Supply Land	0			0
Land - General				0
STRUCTURES AND IMPROVEMENTS				
Source of Supply Structures Flood Study	0		0.01333	0
Power and Pumping Structures				0
Treatment Plant			0.05	0
Distribution Reservoirs and Standpipes		0	0.1	0
Wells	0	0	0.04	0
Other	0		0.04	0
Equipment				
Electrical Pumping		0	0.05	0
Purification Equipment	0	0	0.05	0
Office Furniture and Equipment				0
Transportation Equipment	0	0	0.1	0
Tools and Work Equipment	0		0.1	0
Software / computers	0		0.2	0
Control and Monitoring equipment				0
Digital Mapping		0	0.05	0
Generator				0
Mains				
Transmission	0		0.01333	0
Distribution	309,435	309,435	0.01333	4,125
Meters				
	0		0.05	0
Hydrants				
	0	0	0.0133	0
Sprinkler Connections				
	0			0
Services				
	0	0	0.02	0
Other				
	0	0	0.333	0
TOTAL	309,435	309,435	1	4,125
Source of Funding				
			Depreciation Fund Balance beginning of year	33,847
Funding from Outside Sources	309,435		Interest on Fund balance	508
Depreciation fund	0		Fund balance before expenditures	34,354
Long Term Debt	0		Depreciation Fund Payment	0
Capital out of revenue	0		Contribution during the year	196,353
			Transfer to Debt Principal	(64,337)
TOTAL	309,435		Balance after Expenditure	166,371

Region of Queens Municipality Water Utility - Revised 6 November Calculation of Amortization on Capital Contributions (to Plant) 2024/25			
	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.0000	0
Land - General	0	0.0000	0
STRUCTURES AND IMPROVEMENTS			
Source of Supply Structures Flood Study	0	0.0200	0
Power and Pumping Structures	0	0.0400	0
Treatment Plant	0	0.0500	0
Distribution Reservoirs and Standpipes	0	0.0500	0
Test Well	0	0.0333	0
Other	0	0.0400	0
Equipment			
Electrical Pumping	0	0.0500	0
Purification Equipment	0	0.0500	0
Office Furniture and Equipment	0	0.0000	0
Transportation Equipment	0	0.1000	0
Tools and Work Equipment	0	0.1000	0
Software / Scada system	0	0.1333	0
Control and Monitoring equipment	0	0.1000	0
Digital Mapping	0	0.0000	0
Generator	0	0.0250	0
Mains	0	0.0000	0
Transmission	0	0.0133	0
Distribution	134,626	0.0133	1,795
Meters	0	0.0500	0
Hydrants	0	0.0133	0
Sprinkler Connections	0	0.0000	0
Services	0	0.0200	0
Other	0	0.3330	0
TOTAL	134,626		1,795

Region of Queens Municipality Water Utility - Revised 6 November
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		0.0000	0
Source of Supply Land	0	0.0000	0
Land - General	0	0.0000	0
STRUCTURES AND IMPROVEMENTS			
Source of Supply Structures Flood Study	0	0.0500	0
Power and Pumping Structures	0	0.0500	0
Treatment Plant	0	0.0200	0
Distribution Reservoirs and Standpipes	0	0.0330	0
Test Well	0	0.0400	0
Other	0	0.0000	0
Equipment			
Electrical Pumping	0	0.0500	0
Purification Equipment	0	0.1000	0
Office Furniture and Equipment	0	0.1000	0
Transportation Equipment	0	0.1000	0
Tools and Work Equipment	0	0.1000	0
Software / computers	0	0.1000	0
Control and Monitoring equipment	0	0.0000	0
Digital Mapping	0	0.1000	0
Generator	0	0.0400	0
Mains			
Transmission	0	0.0133	0
Distribution	2,836,179	0.0133	37,806
Meters	0	0.0500	0
Hydrants	0	0.0133	0
Sprinkler Connections	0	0.0000	0
Services	0	0.0200	0
Other	0	0.0000	0
TOTAL	2,836,179		37,806

Region of Queens Municipality Water Utility - Revised 6 November
Calculation of Amortization on Capital Contributions (to Plant)
2026/27

	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.0000	0
Land - General	0	0.0000	0
STRUCTURES AND IMPROVEMENTS			
Source of Supply Structures Flood Study	0	0.0133	0
Power and Pumping Structures	0	0.0200	0
Treatment Plant	0	0.0000	0
Distribution Reservoirs and Standpipes	0	0.0133	0
Test Well	0	0.0400	0
Other	0	0.0400	0
Equipment			
Electrical Pumping	0	0.0500	0
Purification Equipment	0	0.0500	0
Office Furniture and Equipment	0	0.0500	0
Transportation Equipment	0	0.0000	0
Tools and Work Equipment	0	0.1000	0
Software / computers	0	0.1000	0
Control and Monitoring equipment	0	0.1000	0
Digital Mapping	0	0.0000	0
Surge tank	0	0.0200	0
Mains	0		0
Transmission	0	0.0133	0
Distribution	387,384	0.0133	5,164
Meters	0	0.0133	0
Hydrants	0	0.0500	0
Sprinkler Connections	0	0.0133	0
Services	0	0.0000	0
Other	0	0.0200	0
TOTAL	387,384		5,164

Region of Queens Municipality Water Utility - Revised 6 November			
Calculation of Amortization on Capital Contributions (to Plant)			
2027/28			
	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.0000	0
Land - General	0	0.0000	0
STRUCTURES AND IMPROVEMENTS			
Source of Supply Structures Flood Study	0	0.0133	0
Power and Pumping Structures	0	0.0000	0
Treatment Plant	0	0.0500	0
Distribution Reservoirs and Standpipes	0	0.1000	0
Test Well	0	0.0400	0
Other	0	0.0400	0
Equipment			
Electrical Pumping	0	0.0500	0
Purification Equipment	0	0.0500	0
Office Furniture and Equipment	0	0.0000	0
Transportation Equipment	0	0.1000	0
Tools and Work Equipment	0	0.1000	0
Software / Scada system	0	0.2000	0
Control and Monitoring equipment	0	0.0000	0
Digital Mapping	0	0.0500	0
Generator	0	0.0000	0
Mains			
Transmission	0	0.0133	0
Distribution	309,435	0.0133	4,125
Meters	0	0.0500	0
Hydrants	0	0.0133	0
Sprinkler Connections	0	0.0000	0
Services	0	0.0200	0
Other	0	0.3330	0
TOTAL	309,435		4,125

Region of Queens Municipality Water Utility - Revised 6 November Allocation of the Total Cost of Utility Plant in Service Between General Service and Fire Protection 2024/25							
	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Intangible Plant							
Organization and Working Capital	-		-	100.0%	0	0.0%	0
Tangible Plant							
LAND AND LAND RIGHTS							
Source of Supply Land	-	-	-	90.0%	0	10.0%	0
Land - General	853,674	-	853,674	90.0%	768,307	10.0%	85,367
STRUCTURES AND IMPROVEMENTS							
Structures and Improvements	781,869	-	781,869	90.0%	703,682	10.0%	78,187
Collecting and Impounding Reservoir	-	-	-	90.0%	0	10.0%	0
Treatment Plant	875,736	-	875,736	90.0%	788,162	10.0%	87,574
Distribution Reservoirs and Standpipes	364,939	-	364,939	40.0%	145,976	60.0%	218,963
General Improvements	-	-	-	90.0%	0	10.0%	0
Wells	-	-	-	90.0%	0	10.0%	0
Source Water Protection Plan	-	-	-	90.0%	0	10.0%	0
Equipment							
Electrical Pumping	-	-	-	90.0%	0	10.0%	0
Purification Equipment	-	-	-	90.0%	0	10.0%	0
Office Furniture and Equipment	-	-	-	90.0%	0	10.0%	0
Transportation Equipment	69,290	-	69,290	90.0%	62,361	10.0%	6,929
Tools and Work Equipment	983,430	-	983,430	90.0%	885,087	10.0%	98,343
Software / computers	-	-	-	90.0%	0	10.0%	0
Control and Monitoring equipment	-	-	-	90.0%	0	10.0%	0
Digital Mapping	-	-	-	90.0%	0	10.0%	0
Surge Tank	-	-	-	90.0%	0	10.0%	0
Mains							
Transmission	892,751	-	892,751	40.0%	357,100	60.0%	535,651
Distribution	4,684,177	207,076	4,891,253	40.0%	1,956,501	60.0%	2,934,752
Meters	148,880	-	148,880	100.0%	148,880	0.0%	0
Hydrants	43,963	-	43,963	0.0%	0	100.0%	43,963
		-	-	0.0%	0	100.0%	0
Services	173,626	-	173,626	100.0%	173,626	0.0%	0
Other	-	-	-	90.0%	0	10.0%	0
TOTAL	9,872,335	207,076	10,079,411	59.4%	5,989,682	40.6%	4,089,729

Region of Queens Municipality Water Utility - Revised 6 November 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	-	-	-	90.0%	0	10.0%	0
Land - General	853,674	-	853,674	90.0%	768,307	10.0%	85,367
STRUCTURES AND IMPROVEMENTS	-	-	-		0		0
Source of Supply Structures	781,869	-	781,869	90.0%	703,682	10.0%	78,187
Power and Pumping Structures	-	-	-	90.0%	0	10.0%	0
Treatment Plant	875,736	-	875,736	90.0%	788,162	10.0%	87,574
Distribution Reservoirs and Standpipes	364,939	-	364,939	40.0%	145,976	60.0%	218,963
General Improvements	-	-	-	90.0%	0	10.0%	0
Source Water Protection Plan	-	-	-	90.0%	0	10.0%	0
Equipment	-	-	-		0		0
Electrical Pumping	-	-	-	90.0%	0	10.0%	0
Purification Equipment	-	-	-	90.0%	0	10.0%	0
Office Furniture and Equipment	-	-	-	90.0%	0	10.0%	0
Transportation Equipment	69,290	-	69,290	90.0%	62,361	10.0%	6,929
Tools and Work Equipment	983,430	-	983,430	90.0%	885,087	10.0%	98,343
Software / computers	-	135,000	135,000	90.0%	121,500	10.0%	13,500
Control and Monitoring equipment	-	-	-	90.0%	0	10.0%	0
Digital Mapping	-	-	-	90.0%	0	10.0%	0
Bulk Water Station	-	-	-	90.0%	0	10.0%	0
Mains	-	-	-		0		0
Transmission	892,751	739,439	1,632,190	40.0%	652,876	60.0%	979,314
Distribution	4,891,253	2,836,178	7,727,431	40.0%	3,090,972	60.0%	4,636,459
Meters	148,880	-	148,880	100.0%	148,880	0.0%	0
Hydrants	43,963	-	43,963	0.0%	0	100.0%	43,963
Sprinkler Connections	-	-	-	0.0%	0	100.0%	0
Services	173,626	-	173,626	100.0%	173,626	0.0%	0
Other-Leak Survey	-	12,000	12,000	90.0%	10,800	10.0%	1,200
TOTAL	10,079,411	3,722,617	13,802,028	54.7%	7,552,229	45.3%	6,249,799

Region of Queens Municipality Water Utility - Revised 6 November							
Allocation of the Total Cost of Utility Plant in Service							
Between General Service and Fire Protection							
2026/27							
	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Intangible Plant							
Organization and Working Capital	-		-	100.0%	0	0.0%	0
Tangible Plant	-						
LAND AND LAND RIGHTS	-		-				
Source of Supply Land	-	0	-	90.0%	0	10.0%	0
Land - General	853,674	0	853,674	90.0%	768,307	10.0%	85,367
STRUCTURES AND IMPROVEMENTS	-	0	-		0		0
Source of Supply Structures	781,869	0	781,869	90.0%	703,682	10.0%	78,187
Power and Pumping Structures	-	0	-	90.0%	0	10.0%	0
Treatment Plant	875,736	0	875,736	90.0%	788,162	10.0%	87,574
Distribution Reservoirs and Standpipes	364,939	0	364,939	40.0%	145,976	60.0%	218,963
General Improvements	-		-	90.0%	0	10.0%	0
Source Water Protection Plan	-	0	-	90.0%	0	10.0%	0
Equipment	-	0	-		0		0
Electrical Pumping	-	0	-	90.0%	0	10.0%	0
Purification Equipment	-	0	-	90.0%	0	10.0%	0
Office Furniture and Equipment	-	0	-	90.0%	0	10.0%	0
Transportation Equipment	69,290	0	69,290	90.0%	62,361	10.0%	6,929
Tools and Work Equipment	983,430	0	983,430	90.0%	885,087	10.0%	98,343
Software / computers	135,000	0	135,000	90.0%	121,500	10.0%	13,500
Control and Monitoring equipment	-	0	-	90.0%	0	10.0%	0
Digital Mapping	-	0	-	90.0%	0	10.0%	0
Surge Tank	-	0	-	90.0%	0	10.0%	0
Mains	-	0	-		0		0
Transmission	1,632,190	523,769	2,155,959	40.0%	862,384	60.0%	1,293,576
Distribution	7,727,431	387,384	8,114,815	40.0%	3,245,926	60.0%	4,868,889
Meters	148,880	0	148,880	100.0%	148,880	0.0%	0
Hydrants	43,963	0	43,963	0.0%	0	100.0%	43,963
Sprinkler Connections	-	0	-	0.0%	0	100.0%	0
Services	173,626	0	173,626	100.0%	173,626	0.0%	0
Other-Leak Survey	12,000	0	12,000	90.0%	10,800	10.0%	1,200
TOTAL	13,802,028	911,153	14,713,181	53.8%	7,916,690	46.2%	6,796,491

Region of Queens Municipality Water Utility - Revised 6 November							
Allocation of the Total Cost of Utility Plant in Service							
Between General Service and Fire Protection							
2027/28							
	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	853,674	0	853,674	90.0%	768,307	10.0%	85,367
STRUCTURES AND IMPROVEMENTS							
Source of Supply Structures	781,869	0	781,869	90.0%	703,682	10.0%	78,187
Power and Pumping Structures	-	0	-	90.0%	0	10.0%	0
Treatment Plant	875,736	0	875,736	90.0%	788,162	10.0%	87,574
Distribution Reservoirs and Standpipes	364,939	0	364,939	40.0%	145,976	60.0%	218,963
General Improvements	-		-	90.0%	0	10.0%	0
Source Water Protection Plan	-	0	-	90.0%	0	10.0%	0
Equipment							
Electrical Pumping	-	0	-	90.0%	0	10.0%	0
Purification Equipment	-	0	-	90.0%	0	10.0%	0
Office Furniture and Equipment	-	0	-	90.0%	0	10.0%	0
Transportation Equipment	69,290	0	69,290	90.0%	62,361	10.0%	6,929
Tools and Work Equipment	983,430	0	983,430	90.0%	885,087	10.0%	98,343
Software / computers	135,000	0	135,000	90.0%	121,500	10.0%	13,500
Control and Monitoring equipment	-	0	-	90.0%	0	10.0%	0
Digital Mapping	-	0	-	90.0%	0	10.0%	0
Generator	-	0	-	90.0%	0	10.0%	0
Mains							
Transmission	2,155,959	0	2,155,959	40.0%	862,384	60.0%	1,293,576
Distribution	8,114,815	309,435	8,424,250	40.0%	3,369,700	60.0%	5,054,550
Meters	148,880	0	148,880	100.0%	148,880	0.0%	0
Hydrants	43,963	0	43,963	0.0%	0	100.0%	43,963
Sprinkler Connections	-	0	-	0.0%	0	100.0%	0
Services	173,626	0	173,626	100.0%	173,626	0.0%	0
Other	12,000	0	12,000	90.0%	10,800	10.0%	1,200
TOTAL	14,713,181	309,435	15,022,616	53.5%	8,040,464	46.5%	6,982,152

Region of Queens Municipality Water Utility - Revised 6 November Allocation of Fire Protection Charges Projected Expenses for 2025/26			
	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	108,272	10.0%	10,827
Water Treatment	776,135	10.0%	77,614
Transmission and Distribution	470,801	45.3%	213,187
Adminstration and General	104,402	10.0%	10,440
Depreciation	132,420	45.3%	59,962
Taxes	0	45.3%	0
Return on Rate Base	(121,580)	45.3%	-55,053
Total	1,470,450	21.6%	316,976

Region of Queens Municipality Water Utility - Revised 6 November Allocation of Fire Protection Charges Projected Expenses for Year 2026/27			
	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	36,019	10.0%	3,602
Water Treatment	748,619	10.0%	74,862
Transmission and Distribution	453,776	46.2%	209,613
Adminstration and General	107,407	10.0%	10,741
Depreciation	192,229	46.2%	88,797
Taxes	0	46.2%	0
Return on Rate Base	112,131	46.2%	51,797
Total	1,650,181	26.6%	439,412

Region of Queens Municipality Water Utility - Revised 6 November Allocation of Fire Protection Charges Projected Expenses for Year 2027/28			
	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	36,844	10.0%	3,684
Water Treatment	733,413	10.0%	73,341
Transmission and Distribution	468,795	46.5%	217,885
Adminstration and General	110,505	10.0%	11,051
Depreciation	196,353	46.5%	91,260
Taxes	0	46.5%	0
Return on Rate Base	159,244	46.5%	74,013
Total	1,705,155	27.6%	471,234

Region of Queens Municipality Water Utility - Revised 6 November				
Calculation of rate Base and required Return on rate Base				
Years Ending March 31st				
	2024/25	2025/26	2026/27	2027/28
	(Actual)	Test	Test	Test
RATE BASE				
Utility plant in Service March 31st	10,079,411	13,802,028	14,713,181	15,022,616
Less Accumulated Depreciaton on actual cost of plant in service (Estimated)	(3,153,425)	(3,285,845)	(3,478,074)	(3,674,427)
Less unamortized amount of capital contribution for plant in service	(132,831)	(2,929,409)	(3,272,029)	(3,532,574)
Estimated Rate Base at Year End	6,793,155	7,586,774	7,963,079	7,815,615
REQUIRED RETURN				
Non-operating Expenditures (B-2)	56,001	92,641	204,093	251,489
Less Non-operating Revenue	(23,802)	(201,420)	(79,108)	(79,337)
Less Other Non-operating Revenue (B-2)	(12,672)	(12,800)	(12,854)	(12,909)
Return on Rate Base	19,527	(121,580)	112,131	159,244
Required Rate of Return (Req'd Return/Est Rate Base)	0.29%	-1.60%	1.41%	2.04%

Region of Queens Municipality Water Utility - Revised 6 November
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	108,272	10,827	97,445		0%	0			100%	97,445
Water Treatment	776,135	77,614	698,522		0%	0			100%	698,522
Transmission and Distribution	470,801	213,187	257,614		100%	257,614	0%	0		
Administration and General	104,402	10,440	93,961	10%	9,396	84,565	0%	0		
Depreciation	132,420	59,962	72,458		100%	72,458	0%	0	0%	0
Taxes	0	0	0		100%	0				
Return on Rate Base	-121,580	-55,053	-66,526		100%	-66,526	0%	0	0%	0
SUBTOTAL	1,470,450	316,976	1,153,473		9,396	348,111		0		795,966
TOTAL	1,470,450	316,976	1,153,473		9,396	348,111		-		795,966

Region of Queens Municipality Water Utility - Revised 6 November
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	36,019	3,602	32,417		0%	0			100%	32,417
Water Treatment	748,619	74,862	673,757		0%	0			100%	673,757
Transmission and Distribution	453,776	209,613	244,162		80%	195,330	20%	48,832		
Administration and General	107,407	10,741	96,666	10%	9,667	87,000	0%	0		
Depreciation	192,229	88,797	103,432		100%	103,432	0%	0	0%	0
Taxes	0	0	0		100%	0				
Return on Rate Base	112,131	51,797	60,334		100%	60,334	0%	0	0%	0
SUBTOTAL	1,650,181	439,412	1,210,769		9,667	446,096		48,832		706,174
TOTAL	1,650,181	439,412	1,210,769		9,667	446,096		48,832		706,174

Region of Queens Municipality Water Utility - Revised 6 November
Calculation of Revenue Required for Each Billing/Cost Category
2027/28

	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge		Commodity Charge				
				Customer	Base	Delivery		Production		
Source of Supply	36,844	3,684	33,160		0%	0			100%	33,160
Water Treatment	733,413	73,341	660,072		0%	0			100%	660,072
Transmission and Distribution	468,795	217,885	250,911		80%	200,728	20%	50,182		
Administration and General	110,505	11,051	99,455	10%	9,945	89,509	0%	0		
Depreciation	196,353	91,260	105,093		100%	105,093	0%	0	0%	0
Taxes	0	0	0		100%	0				
Return on Rate Base	159,244	74,013	85,231		100%	85,231	0%	0	0%	0
SUBTOTAL	1,705,155	471,234	1,233,921		9,945	480,562		50,182		693,232
TOTAL	1,705,155	471,234	1,233,921		9,945	480,562		50,182		693,232

**Region of Queens Municipality Water Utility - Revised 6 November
Service Connections and Equivalents
2024/25**

Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	3	1	3
5/8"	1168	1	1,168
3/4"	10	1.5	15
1"	19	2.5	48
1.5"	10	5	50
2"	17	8	136
3"	4	16	64
4"	2	25	50
6"	0	50	0
TOTAL	1233		1,534

**Region of Queens Municipality Water Utility - Revised 6 November
Service Connections and Equivalents
2025/26**

Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	3	1	3
5/8"	1168	1	1,168
3/4"	10	1.5	15
1"	19	2.5	48
1.5"	10	5	50
2"	17	8	136
3"	4	16	64
4"	2	25	50
6"	0	50	0
TOTAL	1233		1,534

**Region of Queens Municipality Water Utility - Revised 6 November
Service Connections and Equivalents
2026/27**

Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	3	1	3
5/8"	1168	1	1,168
3/4"	10	1.5	15
1"	19	2.5	48
1.5"	10	5	50
2"	17	8	136
3"	4	16	64
4"	2	25	50
6"	0	50	0
TOTAL	1233		1,534

**Region of Queens Municipality Water Utility - Revised 6 November
Service Connections and Equivalents
2027/28**

Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	3	1	3
5/8"	1168	1	1,168
3/4"	10	1.5	15
1"	19	2.5	48
1.5"	10	5	50
2"	17	8	136
3"	4	16	64
4"	2	25	50
6"	0	50	0
TOTAL	1233		1,534

Region of Queens Municipality Water Utility - Revised 6 November					
Service Connections and Equivalents					
2025/26					
Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	227.00	7.62	234.62	58.66
5/8"	1	227.00	7.62	234.62	58.66
3/4"	1.5	340.51	7.62	348.13	87.03
1"	2.5	567.51	7.62	575.13	143.78
1.5"	5	1,135.02	7.62	1,142.64	285.66
2"	8	1,816.03	7.62	1,823.65	455.91
3"	16	3,632.07	7.62	3,639.69	909.92
4"	25	5,675.11	7.62	5,682.73	1,420.68
6"	50	11,350.21	7.62	11,357.83	2,839.46
8"	90	20,430.38	7.62	20,438.00	5,109.50
TOTAL					

Region of Queens Municipality Water Utility - Revised 6 November					
Service Connections and Equivalents					
2026/27					
Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	290.90	7.84	298.74	74.69
5/8"	1	290.90	7.84	298.74	74.69
3/4"	1.5	436.35	7.84	444.19	111.05
1"	2.5	727.25	7.84	735.09	183.77
1.5"	5	1,454.50	7.84	1,462.34	365.59
2"	8	2,327.20	7.84	2,335.04	583.76
3"	16	4,654.40	7.84	4,662.24	1,165.56
4"	25	7,272.51	7.84	7,280.35	1,820.09
6"	50	14,545.02	7.84	14,552.86	3,638.21
8"	90	26,181.03	7.84	26,188.87	6,547.22
TOTAL					

Region of Queens Municipality Water Utility - Revised 6 November					
Service Connections and Equivalents					
2027/28					
Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	313.38	8.07	321.44	80.36
5/8"	1	313.38	8.07	321.44	80.36
3/4"	1.5	470.06	8.07	478.13	119.53
1"	2.5	783.44	8.07	791.51	197.88
1.5"	5	1,566.88	8.07	1,574.94	393.74
2"	8	2,507.01	8.07	2,515.07	628.77
3"	16	5,014.01	8.07	5,022.08	1,255.52
4"	25	7,834.39	8.07	7,842.46	1,960.61
6"	50	15,668.78	8.07	15,676.85	3,919.21
8"	90	28,203.81	8.07	28,211.88	7,052.97
TOTAL					

Region of Queens Municipality Water Utility - Revised 6 November		
Water Consumption by Block		
Meter Size	2024/25	2025/26
	Current Consumption	Consumption
	1st Block	1st Block
	Cubic Meters	Cubic Meters
Unmetered	522	522
5/8"	156,130	153,007
3/4"	4,314	4,314
1"	9,015	9,015
1.5"	23,603	23,603
2"	18,668	18,668
3"	29,518	29,518
4"	38,539	38,539
6"	-	0
TOTAL	280,309	277,186

Region of Queens Municipality Water Utility - Revised 6 November		
Water Consumption by Block		
Meter Size	2026/27	2027/28
	Consumption	Consumption
	1st Block	1st Block
	Cubic Meters	Cubic Meters
Unmetered	522	522
5/8"	149,947	146,948
3/4"	4,314	4,314
1"	9,015	9,015
1.5"	23,603	23,603
2"	18,668	18,668
3"	29,518	29,518
4"	38,539	38,539
6"	0	0
TOTAL	274,126	271,127

Worksheet C-7

04-Nov-25

Region of Queens Municipality Water Utility - Revised 6 November	
Calculation of Consumption Charge	
2025/26	
NET PRODUCTION EXPENSE	BLOCK 1
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	2.87
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	0.00
TOTAL CONSUMPTION CHARGE PER Cubic Meter	2.87

Region of Queens Municipality Water Utility - Revised 6 November	
Calculation of Consumption Charge	
2026/27	
NET PRODUCTION EXPENSE	BLOCK 1
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	2.58
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	0.18
TOTAL CONSUMPTION CHARGE PER Cubic Meter	2.75

Region of Queens Municipality Water Utility - Revised 6 November	
Calculation of Consumption Charge	
2027/28	
NET PRODUCTION EXPENSE	BLOCK 1
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	2.56
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	0.19
TOTAL CONSUMPTION CHARGE PER Cubic Meter	2.74

Worksheet C-8

04-Nov-25

Region of Queens Municipality Water Utility - Revised 6 November			
Water Consumption by Block			
2025/26			
BASE CHARGE			
<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	3	234.62	704
5/8"	1,168	234.62	274,042
3/4"	10	348.13	3,481
1"	19	575.13	10,927
1.5"	10	1,142.64	11,426
2"	17	1,823.65	31,002
3"	4	3,639.69	14,559
4"	2	5,682.73	11,365
6"	0	11,357.83	0
TOTAL BASE REVENUE			357,507
CONSUMPTION CHARGE			
	Quantity	\$/ cubic metre	
1st Block	277,186	2.87	795,966
TOTAL CONSUMPTION REVENUE			795,966
TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION)			1,153,473

Region of Queens Municipality Water Utility - Revised 6 November			
Water Consumption by Block			
2026/27			
BASE CHARGE			
<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	3	298.74	896
5/8"	1,168	298.74	348,929
3/4"	10	444.19	4,442
1"	19	735.09	13,967
1.5"	10	1,462.34	14,623
2"	17	2,335.04	39,696
3"	4	4,662.24	18,649
4"	2	7,280.35	14,561
6"	0	14,552.86	0
TOTAL BASE REVENUE			455,762
CONSUMPTION CHARGE			
	Quantity	\$/ cubic metre	
1st Block	274,126	2.75	755,007
TOTAL CONSUMPTION REVENUE			755,007
TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION)			1,210,769

Region of Queens Municipality Water Utility - Revised 6 November			
Water Consumption by Block			
2027/28			
BASE CHARGE			
<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	3	321.44	964
5/8"	1,168	321.44	375,444
3/4"	10	478.13	4,781
1"	19	791.51	15,039
1.5"	10	1,574.94	15,749
2"	17	2,515.07	42,756
3"	4	5,022.08	20,088
4"	2	7,842.46	15,685
6"	0	15,676.85	0
TOTAL BASE REVENUE			490,507
CONSUMPTION CHARGE			
	Quantity	\$/ cubic metre	
1st Block	271,127	2.74	743,414
TOTAL CONSUMPTION REVENUE			743,414
TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION)			1,233,921

Region of Queens Municipality Water Utility - Revised 6 November Calculation of Bulk Water Rate Years Ending March 31st			
	2025/26	2026/27	2027/28
	Test Year	Test Year	Test Year
Cost Base			
Total Operating Expenses (Worksheet B-2)	1,592,030	1,538,049	1,545,911
Total Non Operating Expenses (Worksheet B-2)	92,641	204,093	251,489
Total Expenses	1,684,670	1,742,142	1,797,400
Water Consumption (Worksheet C-6) in cubic meters	277,186	274,126	271,127
Unit Calculations			
Unit cost per cubic meter	6.078	6.355	6.629
Total Operating and Non Operating costs and profit mark-up	30%	30%	30%
Bulk rate per cubic meter	7.90	8.26	8.62

Note: 5/8" Assisted Rate includes \$50 reduction per quarter (\$200 Municipal Annual Funding Assistance)

04-Nov-25

Region of Queens Municipality Water Utility - Revised 6 November
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		Quarterly Charge Change	Percent Change
	1st Block	Current	Proposed	Current		Proposed	Current		Proposed			
5/8" Assisted	33	40.69	58.66	44.2%	41.92	94.04	124.3%	82.61	102.70	20.09	24.3%	
5/8"	33	40.69	58.66	44.2%	41.92	94.04	124.3%	82.61	152.70	70.09	84.8%	
3/4"	108	60.17	87.03	44.6%	138.05	309.70	124.3%	198.22	396.73	198.51	100.1%	
1"	119	99.13	143.78	45.0%	151.83	340.62	124.3%	250.96	484.41	233.44	93.0%	
1.5"	590	196.53	285.66	45.4%	755.30	1,694.45	124.3%	951.83	1,980.12	1,028.29	108.0%	
2"	275	313.40	455.91	45.5%	351.40	788.34	124.3%	664.80	1,244.25	579.45	87.2%	
3"	1,845	625.07	909.92	45.6%	2,361.44	5,297.73	124.3%	2,986.51	6,207.65	3,221.14	107.9%	
4"	4,817	975.70	1,420.68	45.6%	6,166.24	13,833.54	124.3%	7,141.94	15,254.22	8,112.28	113.6%	
6"	-	1,646.66	2,839.46		-							

Region of Queens Municipality Water Utility - Revised 6 November
Comparison of Current Water Rates with Proposed New Rates
2026/27

Meter Size	Average Quarterly Consumption		Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Quarterly Charge Change	Percent Change
	1st Block	Current	Proposed	Current		Proposed	Current		Proposed			
5/8" Assisted	32	58.66	74.69	27.3%	94.04	88.40	-6.0%	102.70	113.08	10.38	10.1%	
5/8"	32	58.66	74.69	27.3%	94.04	88.40	-6.0%	152.70	163.08	10.38	6.8%	
3/4"	108	87.03	111.05	27.6%	309.70	297.04	-4.1%	396.73	408.09	11.36	2.9%	
1"	119	143.78	183.77	27.8%	340.62	326.70	-4.1%	484.41	510.48	26.07	5.4%	
1.5"	590	285.66	365.59	28.0%	1,694.45	1,625.20	-4.1%	1,980.12	1,990.79	10.67	0.5%	
2"	275	455.91	583.76	28.0%	788.34	756.12	-4.1%	1,244.25	1,339.88	95.63	7.7%	
3"	1,845	909.92	1,165.56	28.1%	5,297.73	5,081.21	-4.1%	6,207.65	6,246.77	39.12	0.6%	
4"	4,817	1,420.68	1,820.09	28.1%	13,833.54	13,268.16	-4.1%	15,254.22	15,088.25	(165.97)	-1.1%	
6"	-	2,839.46	3,638.21									

Region of Queens Municipality Water Utility - Revised 6 November
Comparison of Current Water Rates with Proposed New Rates
2027/28

Meter Size	Average Quarterly Consumption		Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Quarterly Charge Change	Percent Change
	1st Block	Current	Proposed	Current		Proposed	Current		Proposed			
5/8" Assisted	31	74.69	80.36	7.6%	88.40	86.24	-2.4%	113.08	116.60	3.52	3.1%	
5/8"	31	74.69	80.36	7.6%	88.40	86.24	-2.4%	163.08	166.60	3.52	2.2%	
3/4"	108	111.05	119.53	7.6%	297.04	295.72	-0.4%	408.09	415.25	7.16	1.8%	
1"	119	183.77	197.88	7.7%	326.70	325.24	-0.4%	510.48	523.12	12.65	2.5%	
1.5"	590	365.59	393.74	7.7%	1,625.20	1,617.95	-0.4%	1,990.79	2,011.68	20.90	1.0%	
2"	275	583.76	628.77	7.7%	756.12	752.74	-0.4%	1,339.88	1,381.51	41.63	3.1%	
3"	1,845	1,165.56	1,255.52	7.7%	5,081.21	5,058.53	-0.4%	6,246.77	6,314.05	67.28	1.1%	
4"	4,817	1,820.09	1,960.61	7.7%	13,268.16	13,208.93	-0.4%	15,088.25	15,169.55	81.30	0.5%	
6"		3,638.21	3,919.21									

Region of Queens Municipality Water Utility - Revised 6 November				
Comparative Statement of Operations				
Fiscal Years ending March 31st				
	2024/25 (Actual)	Projection Using Proposed Rates		
		2025/26 Test	2026/27 Test	2027/28 Test
OPERATING REVENUES				
Metered Sales	603,300	740,843	1,210,769	1,233,921
Public Fire Protection	219,488	243,860	439,412	471,234
Total	822,788	984,703	1,650,181	1,705,155
OPERATING EXPENDITURES				
Source of Supply	19,513	108,272	36,019	36,844
Water Treatment	647,686	776,135	748,619	733,413
Transmission and Distribution	174,105	470,801	453,776	468,795
Administration and General	104,236	104,402	107,407	110,505
Depreciation	114,924	132,420	192,229	196,353
Taxes	0	0	0	0
Total	1,060,464	1,592,030	1,538,049	1,545,911
OPERATING PROFIT (LOSS)				
LESS NON-OPERATING REVENUES				
Interest	23,802	15,000	15,000	15,000
Other	0	0	0	0
Transfer from Sediment Removal Reserve	0	124,422	0	0
Transfer from Depreciation to Debt Principal	0	61,998	64,108	64,337
Total	23,802	201,420	79,108	79,337
OTHER OPERATING REVENUES				
Sprinkler Service	5,400	5,400	5,454	5,509
Plate Fee & Shut Off	4,342	4,400	4,400	4,400
Lateral Connection	90	0	0	0
Connection Fee	2,840	3,000	3,000	3,000
Bulk Water Sales	0	0	0	0
Other	0	0	0	0
Total	12,672	12,800	12,854	12,909
NON-OPERATING EXPENDITURES				
Debt Charges - Principal	43,426	59,689	59,689	59,689
Debt Charges - Interest	12,575	11,875	10,344	8,788
New Debt - Principal	0	2,309	2,413	2,522
New Debt - Interest	0	3,260	3,156	3,048
New Debt - Principal	0	0	0	0
New Debt - Interest	0	0	0	0
New Debt - Principal	0	0	2,005	2,126
New Debt - Interest	0	0	4,426	4,306
Interest on Deficit to the Municipality	0	15,507	22,059	31,011
Capital out of Revenue	0	0	0	0
Earnings	0	0	0	0
Total	56,001	92,641	104,093	111,489
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (ANNUAL PROFIT OR LOSS)				
	(257,203)	(485,746)	100,000	140,000
SURPLUS (DEFICIT) AT BEGINNING OF YEAR				
	(264,726)	(521,929)	(1,007,675)	(907,675)
ACCUMULATED SURPLUS/(DEFICIT)				
	(521,929)	(1,007,675)	(907,675)	(767,675)

Appendix 1
Loan Calculator
Long Term Debt
2024/25

Interest Rate	4.5%
Term in years	20
Capital \$	72,450

Payment Schedule

Year	Principal	Interest	Total	Balance
1	\$2,309.43	3,260.25	5,569.68	70,140.57
2	\$2,413.35	3,156.33	5,569.68	67,727.22
3	\$2,521.95	3,047.73	5,569.68	65,205.27
4	\$2,635.44	2,934.24	5,569.68	62,569.83
5	\$2,754.03	2,815.64	5,569.68	59,815.80
6	\$2,877.97	2,691.71	5,569.68	56,937.83
7	\$3,007.47	2,562.20	5,569.68	53,930.36
8	\$3,142.81	2,426.87	5,569.68	50,787.55
9	\$3,284.24	2,285.44	5,569.68	47,503.31
10	\$3,432.03	2,137.65	5,569.68	44,071.28
11	\$3,586.47	1,983.21	5,569.68	40,484.81
12	\$3,747.86	1,821.82	5,569.68	36,736.95
13	\$3,916.51	1,653.16	5,569.68	32,820.44
14	\$4,092.76	1,476.92	5,569.68	28,727.68
15	\$4,276.93	1,292.75	5,569.68	24,450.75
16	\$4,469.39	1,100.28	5,569.68	19,981.36
17	\$4,670.52	899.16	5,569.68	15,310.84
18	\$4,880.69	688.99	5,569.68	10,430.15
19	\$5,100.32	469.36	5,569.68	5,329.83
20	\$5,329.83	239.84	5,569.68	0.00

Loan Calculator
Long Term Debt
2025/26

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

Payment Schedule for Capital Works

Year	Principal	Interest	Total	Balance
1.00	0.00	0.00	0.00	-
2.00	0.00	0.00	0.00	-
3.00	0.00	0.00	0.00	-
4.00	0.00	0.00	0.00	-
5.00	0.00	0.00	0.00	-
6.00	0.00	0.00	0.00	-
7.00	0.00	0.00	0.00	-
8.00	0.00	0.00	0.00	-
9.00	0.00	0.00	0.00	-
10.00	0.00	0.00	0.00	-
11.00	0.00	0.00	0.00	-
12.00	0.00	0.00	0.00	-
13.00	0.00	0.00	0.00	-
14.00	0.00	0.00	0.00	-
15.00	0.00	0.00	0.00	-
16.00	0.00	0.00	0.00	-
17.00	0.00	0.00	0.00	-
18.00	0.00	0.00	0.00	-
19.00	0.00	0.00	0.00	-
20.00	0.00	0.00	0.00	-

**Loan Calculator
Long Term Debt
2026/27**

Interest Rate	6.0%
Term in years	20
Capital \$	73,769

Payment Schedule for Capital Works

Year	Principal	Interest	Total	Balance
1	\$2,005.38	\$4,426.14	6,431.52	71,763.62
2	\$2,125.70	\$4,305.82	6,431.52	69,637.92
3	\$2,253.24	\$4,178.28	6,431.52	67,384.68
4	\$2,388.44	\$4,043.08	6,431.52	64,996.24
5	\$2,531.74	\$3,899.77	6,431.52	62,464.50
6	\$2,683.65	\$3,747.87	6,431.52	59,780.85
7	\$2,844.67	\$3,586.85	6,431.52	56,936.19
8	\$3,015.35	\$3,416.17	6,431.52	53,920.84
9	\$3,196.27	\$3,235.25	6,431.52	50,724.57
10	\$3,388.04	\$3,043.47	6,431.52	47,336.53
11	\$3,591.33	\$2,840.19	6,431.52	43,745.20
12	\$3,806.81	\$2,624.71	6,431.52	39,938.40
13	\$4,035.21	\$2,396.30	6,431.52	35,903.18
14	\$4,277.33	\$2,154.19	6,431.52	31,625.86
15	\$4,533.97	\$1,897.55	6,431.52	27,091.89
16	\$4,806.00	\$1,625.51	6,431.52	22,285.89
17	\$5,094.36	\$1,337.15	6,431.52	17,191.52
18	\$5,400.03	\$1,031.49	6,431.52	11,791.50
19	\$5,724.03	\$707.49	6,431.52	6,067.47
20	\$6,067.47	\$364.05	6,431.52	-

**Loan Calculator
Long Term Debt
2027/28**

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

Payment Schedule for Capital Works

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

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

SCHEDULE "A"
REGION OF QUEENS MUNICIPALITY WATER UTILITY

SCHEDULE OF RATES FOR WATER AND WATER SERVICES

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

RATES

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

When payment is made after 30 days from the date rendered as shown on the bill, the rates will include interest charges of 1.0 % per month, or part thereof.

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

In this Schedule, the word "Utility" means the Region of Queens Water Utility.

1. **RATES:**

(a) <u>Base Charges</u>		<u>Quarterly</u>
	Unmetered	183.57
	(assuming 174 cubic meters per year)	
	Size of Meter	
	5/8"	58.66
	3/4"	87.03
	1"	143.78
	1.5"	285.66
	2"	455.91
	3"	909.92
	4"	1,420.68
	6"	2,839.46

(b) Consumption Rate (per cubic metre)		
	Consumption Rate	2.87 per cubic metre

(c) **Minimum Bill**

The minimum bill shall be the Base Charge.

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2. PUBLIC FIRE PROTECTION RATE

The Region of Queens shall pay to the Region of Queens Water Utility on or before October 1, 2025 a total of \$243,860 based on 9 months at the existing rate (\$219,488) and 3 months at the proposed rate (\$316,976).

3. RATES FOR SPRINKLER SERVICE

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

Each building serviced by a sprinkler service pipe of 6" or less in diameter	\$200.00
Each building serviced by a sprinkler service pipe of 8" or more in diameter	\$250.00

4. WATER FOR BUILDINGS OR WORKS UNDER CONSTRUCTION

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

5. PRIVATE HYDRANT CONNECTION RATES

Per hydrant per year \$200.00.

6. RATES FOR WATER SUPPLIED FROM FIRE HYDRANTS

Whenever the use of any fire hydrant is desired for supplying water for any purpose, excepting those of the Fire Department for fire use, the Utility may grant a permit containing such terms and conditions as it may provide, including arrangements regarding supervision of the opening and closing of the hydrant, and a service charge for commercial consumers of \$70.00 for connection and disconnection and a consumption charge for the amount of water used, as estimated by the water Utility, at meter consumption rates.

7. CHARGES FOR RE-ESTABLISHING WATER SERVICE

When water service has been suspended for any violation of the Rules and Regulations of the Utility, such water service shall not be re-established until a reconnection charge of \$60.00 has been paid to the Utility. If reconnection is outside of regular working hours, the charge is \$200.00.

8. ACCOUNT CREATION FEE

A

IR-4

The Utility shall charge a \$60.00 fee for the creation of a water account, notwithstanding the fact that no physical disconnection of the system may have occurred.

9. DISCONNECTION FEE

Whenever a customer requests the water be turned off from any premises for an extended period of time, a charge of \$60.00 shall be made for turning off the water, and no additional charge shall be made for turning it on again when this is requested unless such request is after regular working hours of the Utility when a fee of \$200.00 shall apply.

10. SPECIAL SERVICE CHARGE:

A special service charge of \$60.00 (\$200.00 if such work is performed after regular working hours) shall be made to each customer receiving a necessary or requested service, such as the shutting off or turning on of water service or other special services not provided for elsewhere in the schedules or the rules and regulations except for water service repairs requested by the Utility. In the case where the shutting off is requested because there is no operable shut off valve serving the dwelling, an isolation valve must be installed.

11. CHARGE FOR NON-NEGOTIABLE CHEQUES

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

12. CHARGE FOR MISSED APPOINTMENT BY CUSTOMERS

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

13. RATE FOR BULK WATER

Bulk water will be provided to licensed water haulers at designated locations at a cost of \$7.90 per cubic meter or part thereof with a minimum charge of \$50.00. Such charge shall be rendered for each loading.

SCHEDULE "B"
REGION OF QUEENS MUNICIPALITY WATER UTILITY

SCHEDULE OF RATES FOR WATER AND WATER SERVICES

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

RATES

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

When payment is made after 30 days from the date rendered as shown on the bill, the rates will include interest charges of 1.0% per month, or part thereof.

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

In this Schedule, the word "Utility" means the Region of Queens Water Utility.

1. **RATES:**

(a)	<u>Base Charges</u>	<u>Quarterly</u>
	Unmetered	194.49
	(assuming 174 cubic meters per year)	
	Size of Meter	
	5/8"	74.69
	3/4"	111.05
	1"	183.77
	1.5"	365.59
	2"	583.76
	3"	1,165.56
	4"	1,820.09
	6"	3,638.21

(b)	Consumption Rate (per cubic metre)	
	Consumption Rate \$ 2.75	per cubic metre

(c) Minimum Bill

The minimum bill shall be the Base Charge.

2. PUBLIC FIRE PROTECTION RATE

The Region of Queens shall pay to the Region of Queens Water Utility on or before October 1, 2026 a total of \$439,412.

3. RATES FOR SPRINKLER SERVICE

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

Each building serviced by a sprinkler service pipe of 6" or less in diameter	\$200.00
Each building serviced by a sprinkler service pipe of 8" or more in diameter	\$250.00

4. WATER FOR BUILDINGS OR WORKS UNDER CONSTRUCTION

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

5. PRIVATE HYDRANT CONNECTION RATES

Per hydrant per year \$200.00.

6. RATES FOR WATER SUPPLIED FROM FIRE HYDRANTS

Whenever the use of any fire hydrant is desired for supplying water for any purpose, excepting those of the Fire Department for fire use, the Utility may grant a permit containing such terms and conditions as it may provide, including arrangements regarding supervision of the opening and closing of the hydrant, and a service charge for commercial consumers of \$70.00 for connection and disconnection and a consumption charge for the amount of water used, as estimated by the water Utility, at meter consumption rates.

7. CHARGES FOR RE-ESTABLISHING WATER SERVICE

When water service has been suspended for any violation of the Rules and Regulations of the Utility, such water service shall not be re-established until a reconnection charge of \$60.00 has been paid to the Utility. If reconnection is outside of regular working hours, the charge is \$200.00.

B

8. ACCOUNT CREATION FEE

The Utility shall charge a \$60.00 fee for the creation of a water account, notwithstanding the fact that no physical disconnection of the system may have occurred.

9. DISCONNECTION FEE

Whenever a customer requests the water be turned off from any premises for an extended period of time, a charge of \$60.00 shall be made for turning off the water, and no additional charge shall be made for turning it on again when this is requested unless such request is after regular working hours of the Utility when a fee of \$200.00 shall apply.

10. SPECIAL SERVICE CHARGE:

A special service charge of \$60.00 (\$200.00 if such work is performed after regular working hours) shall be made to each customer receiving a necessary or requested service, such as the shutting off or turning on of water service or other special services not provided for elsewhere in the schedules or the rules and regulations except for water service repairs requested by the Utility. In the case where the shutting off is requested because there is no operable shut off valve serving the dwelling, an isolation valve must be installed.

11. CHARGE FOR NON-NEGOTIABLE CHEQUES

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

12. CHARGE FOR MISSED APPOINTMENT BY CUSTOMERS

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

13. RATE FOR BULK WATER

Bulk water will be provided to licensed water haulers at designated locations at a cost of \$8.26 per cubic meter or part thereof with a minimum charge of \$50.00. Such charge shall be rendered for each loading.

SCHEDULE "C"
REGION OF QUEENS WATER UTILITY

SCHEDULE OF RATES FOR WATER AND WATER SERVICES

(Effective for water supplied on and after 1 April 2027)

RATES

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

When payment is made after 30 days from the date rendered as shown on the bill, the rates will include interest charges of 1.0 % per month, or part thereof.

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

In this Schedule, the word "Utility" means the Region of Queens Water Utility.

1. **RATES:**

(a) <u>Base Charges</u>		<u>Quarterly</u>
	Unmetered	199.63
	(assuming 174 cubic meters per year)	
	Size of Meter	
	5/8"	80.36
	3/4"	119.53
	1"	197.88
	1.5"	393.74
	2"	628.77
	3"	1,255.52
	4"	1,960.61
	6"	3,919.21

(b)	Consumption Rate (per cubic metre)	
	Consumption Rate \$ 2.74	per cubic metre

(c) **Minimum Bill**

The minimum bill shall be the Base Charge.

2. PUBLIC FIRE PROTECTION RATE

The Region of Queens shall pay to the Region of Queens Water Utility on or before October 1, 2027 a total of \$471,234.

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

- (a) the sum of 46.5% of Transmission and Distribution, Taxes and Depreciation expenses of the Utility, and 46.5% of the sum of the (Non-Operating Expenditures less the Non-Operating Revenue less Other Operating Revenue of the immediately preceding year), plus
- (b) 10 % of all other expenses, whichever is the greater.

3. RATES FOR SPRINKLER SERVICE

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

Each building serviced by a sprinkler service pipe of 6" or less in diameter	\$200.00
Each building serviced by a sprinkler service pipe of 8" or more in diameter	\$250.00

4. WATER FOR BUILDINGS OR WORKS UNDER CONSTRUCTION

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

5. PRIVATE HYDRANT CONNECTION RATES

Per hydrant per year \$200.00.

6. RATES FOR WATER SUPPLIED FROM FIRE HYDRANTS

Whenever the use of any fire hydrant is desired for supplying water for any purpose, excepting those of the Fire Department for fire use, the Utility may grant a permit containing such terms and conditions as it may provide, including arrangements regarding supervision of the opening and closing of the hydrant, and a service charge for commercial consumers of \$70.00 for connection and disconnection and a consumption charge for the amount of water used, as estimated by the water Utility, at meter consumption rates.

C

7. CHARGES FOR RE-ESTABLISHING WATER SERVICE

When water service has been suspended for any violation of the Rules and Regulations of the Utility, such water service shall not be re-established until a reconnection charge of \$60.00 has been paid to the Utility. If reconnection is outside of regular working hours, the charge is \$200.00.

8. ACCOUNT CREATION FEE

The Utility shall charge a \$60.00 fee for the creation of a water account, notwithstanding the fact that no physical disconnection of the system may have occurred.

9. DISCONNECTION FEE

Whenever a customer requests the water be turned off from any premises for an extended period of time, a charge of \$60.00 shall be made for turning off the water, and no additional charge shall be made for turning it on again when this is requested unless such request is after regular working hours of the Utility when a fee of \$200.00 shall apply.

10. SPECIAL SERVICE CHARGE:

A special service charge of \$60.00 (\$200.00 if such work is performed after regular working hours) shall be made to each customer receiving a necessary or requested service, such as the shutting off or turning on of water service or other special services not provided for elsewhere in the schedules or the rules and regulations except for water service repairs requested by the Utility. In the case where the shutting off is requested because there is no operable shut off valve serving the dwelling, an isolation valve must be installed.

11. CHARGE FOR NON-NEGOTIABLE CHEQUES

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

12. CHARGE FOR MISSED APPOINTMENT BY CUSTOMERS

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

13. RATE FOR BULK WATER

Bulk water will be provided to licensed water haulers at designated locations at a cost of \$8.62 per cubic meter or part thereof with a minimum charge of \$50.00. Such charge shall be rendered for each loading.

C

SCHEDULE D
RULES AND REGULATIONS

REGION OF QUEENS MUNICIPALITY WATER UTILITY

SCHEDULE OF RULES AND REGULATIONS
GOVERNING THE SUPPLY OF WATER AND WATER SERVICES
(Effective 1 January 2026)

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

“Region” means Region of Queens Municipality;

“Utility” means Region of Queens Municipality Water Utility;

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

“Domestic Service” means the type of service supplied to the owner or their authorized agent for the distinct purpose of a dwelling house, rooming house, apartment, flat, etc.;

“Commercial Service” means any service other than a domestic service as herein defined;

“Metered Rate Service” means that type of service charged for at metered rates. Metered rate service is required for all new services.

- 1) **LIABILITY FOR PAYMENT OF WATER BILL:** An agreement/contract is deemed to exist between a customer and the Utility for the supply of water service at such rates and in accordance with these Regulations by virtue of:
- a) the customer applying for and receiving approval for water service;
 - b) the customer consuming or paying for water service from the date that the customer who is a party to an agreement pursuant to clause (a) (the customer of record) moves out of the premises, in which case the customer of record shall remain jointly and severally liable for the water service account up to the date the Utility is notified that the customer of record wishes to terminate the supply of water service.

A property owner who rents or leases a property or self-contained unit to a tenant or lessee shall be required to open an account for the provision of water at the property rented or leased.

- c) Any person, business or corporation that receives water service without the consent of the Utility, shall be liable for the cost of such water service which cost shall be determined in the sole discretion of the Utility based upon its reasonable estimate of the amount of water

utilized.

- d) Where service is supplied to a condominium unit, the Condominium Corporation in which the unit is situated shall be deemed to be the customer of record and shall be liable for payment of the service bill for the condominium unit.
- 2) **DEPOSITS:** When required, an applicant for service shall deposit with the Utility a sum equal to the previous year's average bill for the meter size for such service for a period of three months, or such lesser amount as the Utility may demand (a minimum of \$150.00). This deposit shall be held by the Utility as collateral security for the payment of the customer's bills, but is not to be considered as a payment on account thereof. When the customer ceases to use the service and discharges all their liability to the Utility in respect of such service, the deposit shall be returned to him with interest based on the bank's simple interest per annum, not compounded.
- 3) **REFUSAL OF SERVICE:** Service may be refused or suspended to any customer who has failed to discharge all of their liabilities to the Utility.
- 4) **BILLING:** If an agreement/contract is entered into or terminated at any time other than a regular billing date, the amount to be charged to the customer shall be the pro rata proportion to the next billing date, of the regular service charge for the billing period, plus the consumption charge, if any.

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

- 5) **PAYMENT OF BILLS:** Bills shall be rendered to each customer at intervals of approximately three months (quarterly). All bills are due and payable when rendered. Bills not paid within thirty days after the billing date shall be subject to the interest charge as set out in the Schedule of Rates and Charges.
- 6) **ESTIMATED READINGS FOR BILLING PURPOSES - METERED CUSTOMERS:** If the Utility is unable to obtain a meter reading for billing purposes, after exercising due diligence in the usual practice of meter reading, the bill for that service shall be estimated in accordance with the best data available, subject, however, to the provision that in no circumstance will an estimated reading be used for more than two (2) consecutive billing periods. If an estimated bill is rendered for two (2) consecutive billing periods, the Utility shall notify the customer by regular mail that arrangements must be made for the Utility to obtain a reading and failing such arrangements, the Utility may suspend service until such arrangements are made. When such meter reading has been obtained the previous estimated bill or bills shall be adjusted accordingly.
- 7) **ADJUSTMENT OF BILLS:**
 - (a) Where meters exist - If the seal of a meter is broken or if a meter does not register correctly, the bill for that water service shall be estimated in accordance with the

best data available. Any customer desiring to question a water bill must do so in writing within 30 days of the bill being rendered.

- (b) Customers Under billed - Should it be necessary for the Utility to make a billing adjustment as a result of a customer being under billed for any reason, such adjustment shall be retroactive for a maximum of four billing periods or one year, whichever is the longest. Notwithstanding the above, in the event that a billing adjustment is the result of the customer's illegal connection to the water system or willful interference or damage of metering equipment (where they exist), the billing adjustment in such circumstances will not be limited to one year or four billing periods, but rather the customer shall be responsible for all payments of such accounts from the date such illegal connection or interference to meter equipment took place.
 - (c) Customer Over billed - Notwithstanding 8(a) above, should it become necessary for the Utility to make a billing adjustment as a result of a customer being over billed for any reason, such adjustment will be estimated by the Utility, and the Utility will be responsible for payment of the over billed amount with interest calculated on the basis of current simple interest paid by the bank respecting the period during which the customer was incorrectly billed by the Utility, such period not to exceed five years.
- 8) **SUSPENSION OF SERVICE FOR NON PAYMENT BILLS:** The Utility shall have the right to enter onto customers' premises within reasonable hours to suspend service to customers whose bills remain unpaid for more than forty calendar days after the date rendered. The customer shall pay the reconnection fee as set out in the Schedule of Rates and Charges for Re-establishing Water Service after each suspension. Service suspension can be delayed if approved payment arrangements have been made and the customer is in compliance with arrangements.
- 9) **METER READING:** In the case of Metered Service Customers who are billed quarterly, meters shall be read in at least two of the four quarters, normally, the second and fourth, and, subject to Regulation 7, each billing for these quarters shall be based upon the meter reading with adjustment for any earlier estimated reading. The Utility may, at its option, estimate the readings in the alternate quarters based on the actual consumption from the previous quarter. In the case of Metered Service Customers who are billed bi-monthly, meters shall be read bi-monthly.
- 10) **WATER TO BE SUPPLIED BY METER:** Except where water is used for construction purposes from a hydrant under the supervision of the Utility and except as in these regulations otherwise provided, all services other than those used exclusively for fire protection shall be metered. Any building occupied by more than one tenant may have a separate meter with appropriate isolation valves for each tenant. With the Utility's approval, such a building may be serviced by one meter, provided the landlord is the customer. The Utility shall determine the size and type of meter to be installed in each case. All meters shall be the property of the Utility.

- 11) **INSTALLATION AND REMOVAL OF METERS:** Meters shall be installed and removed only by employees of the Utility or duly authorized representatives of the Utility and no other person shall install, alter, change or remove a meter without the written permission of the Utility. The plumbing and connections shall be properly prepared to receive the installation of such meters to the approval of and without expense to the Utility.
- 12) **METER READERS:** Each meter reader shall be provided with an official identification, which shall be exhibited on request.
- 13) **REMOTE REGISTERING WATER METERS:** When a remote registering water meter is installed on a customer's premises under a general outside register installation program of the Utility, then the cost of the meter and its installation shall be paid by the Utility. The meter shall become the property of the Utility which shall become responsible for its operation, maintenance and replacement. Any damage to the meter caused by the negligence or wrongful acts or omissions by the customer, their agents or members of their family, shall be paid for by the customer, and the failure by the customer to make the payment shall entitle the Utility, after making a forty day written demand for the payment, to disconnect the water service to the customer.
- 14) **DAMAGE TO WATER METERS:** Each customer shall be responsible for the meter installed on their service and shall protect it. The customer shall be liable for any damage to the meter resulting from carelessness, hot water or steam, or the action of frost or from any other cause not the fault of the Utility or its employees. The cost to the Utility occasioned by such damage to the meter shall be paid by the customer. If after the rendering of a bill by the Utility to the customer for such cost the same is not paid within 40 days from the date rendered, the supply of water to the customer concerned may be suspended until all charges are paid.
- 15) **METER TESTING.** On the request to have their meter tested, the Utility may charge the sum of \$100.00 to defray, in part, the cost of making the test for meters up to 1 inch in size. In the case of meters 1-1/2 inches and larger, the actual cost of the test will be paid by the customer. If the test shows that the meter is over registering by more than one and one half percent (1 ½%) for positive displacement meters and three percent (3%) for turbine or compound meters, the sum so deposited will be refunded to the customer.
- 16) **PLUMBING TO BE SATISFACTORY:** All plumbing, pipes and fittings, fixtures, and other devices for conveying, distributing, controlling, or utilizing water which are used by a customer and are not the property of the Utility, shall be installed in the manner provided by the Regulations of and be approved by the proper official of the Region and/or the operators of the Utility. The water shall not be turned on (except for construction or testing purposes) until the applicant for service has satisfied the Utility that these requirements have been met. The supply of water may be discontinued to any customer at any time if, in the opinion of the proper official of the Region and/or the operator of the Utility, the plumbing, pipes, fittings, fixtures, or other devices as hereinbefore mentioned, or any of

them, fail to comply with the above requirements, or if any part of the water system of such customer or the meter is in any way unsuitable, dirty, unsanitary or inaccessible place. Service shall not be re-established until such condition is corrected to the satisfaction of the Utility.

- 17) **DANGEROUS CONNECTIONS**: No connection shall be permitted to any installation; equipment or source in such a manner as may allow any contamination to pass from such installation, equipment or source into the Utility's water supply system. If any such connection exists the Utility may discontinue the supply of water to such customer.
- 18) **PROHIBITED DEVICES**: Service may be refused or suspended by the Utility to any customer who installs or uses any device or appurtenance, as, for example, booster pumps, quick-opening or quick-closing valves, flushometers, water operated pumps or siphons, standpipes, or large outlets, which may occasion sudden large demands of short or long duration, thereby requiring oversize meters and pipe lines, or affect the stability or regulation of water pressure in the Utility's system. Permission to install or use any such device or appurtenance must be obtained from the Utility, which permission shall specify what special arrangements, such as elevated storage tanks, surge tanks or equalizing tanks, etc., must be provided by the customer.
- 19) **IMPROPER USE OR WASTE OF WATER**: No customer shall permit the improper use or waste of water, such as providing water to more than one single family dwelling and /or apartment building from a single service, nor shall they sell or give water to any person except upon such conditions and for such purposes as may be approved in writing by the Utility.
- 20) **SERVICE PIPES**: Upon receipt of an application for service to any premises located on any portion of a street through which portion a main water pipe is laid and which premises are not already provided with water service, the Utility shall install a service pipe which it considers to be of suitable size and capacity from the water main to the street line. No pipe smaller than 1" in (25 mm) diameter shall be laid for any service.

The necessary excavation for the laying of the service pipe, backfilling and replacement of the street and sidewalk surfaces from the water main in the street to the street line, including supplying and laying a service pipe and fittings between the main pipe and the street line shall be the responsibility of the Utility and all such work shall be performed without cost to the applicant. A service box (standpipe) and curb stop valve shall be installed at the property line by the Utility.

The necessary excavation for the laying of the service pipe, backfilling and surface restoration from the street line to the premises including supplying and laying of the service pipe and fittings shall be the responsibility of the Applicant for water services and all such work shall be performed without cost to the Utility.

For water service pipes larger than 1", the cost shall be borne by the customer, less the cost of the $\frac{3}{4}$ " service pipe and trench from the main in the street to the street line.

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

All services must be installed in accordance with the rules and regulations of the Municipality and to the satisfaction of the Utility. The excavation may be the same excavation as is used for the sewer service pipe or, if minimum horizontal and vertical separation between the water and sewer pipes cannot be obtained, a separate excavation for the water service pipe shall be required.

When a service has been installed without objection from the customer as to the location of the same, any subsequent removal of or alteration to the position of the pipe shall be made except at the expense of the customer requesting such removal or alteration.

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

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

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

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

- 22) **SPRINKLER SERVICE MAINS AND HYDRANT SYSTEM:** The customer shall be responsible for the cost of installing and maintaining a sprinkler service pipe from the main in the street to the building. It shall include a proper size control valve so that the service may be shut off if necessary. If requested by the applicant, a domestic service pipe may be connected to the sprinkler service pipe, but only if it is connected outside the building foundation wall and is provided with an approved shutoff valve located outside the building to permit control of the domestic service pipe without the necessity to enter the building. Before any domestic service pipe is connected to a sprinkler service pipe, the applicant must obtain approval from the appropriate authority and provide the Utility with a certified copy of such approval. The Utility shall supervise the installation of same. When the private fire protection system includes private hydrants, these hydrants must be flushed during

the Utility's regular flushing periods, under the supervision of the Utility's personnel. These hydrants shall be maintained in a manner, or on a regular basis as approved by the Utility. Fire protection lines within buildings shall be so installed that all pipes will be open and readily accessible for inspection at any time and no connection other than for fire protection shall be made thereto.

The location and spacing of hydrants in new construction shall be installed in accordance with the Region of Queens Water Utility requirements.

- 23) **UNAUTHORIZED EXTENSIONS, ADDITIONS OR CONNECTIONS:** No person shall, without the written consent of the Utility, make or cause to be made any connections to any pipe or main or any part of the water system or in any way obtain or use water therefrom in any manner other than as set out in these Regulations. Any unauthorized connection shall be subject to removal by the Utility. The cost of the removal including labour and materials and an estimate of the water used together with a \$200 service charge shall be paid by those who made the unauthorized connection.
- 24) **ACCESS TO CUSTOMER'S PREMISES:** Representatives of the Utility shall have right of access to all parts of a customer's property or premises at all reasonable hours for the purpose of inspecting any water pipes or fittings, or appliances, or discontinuing service, or for the purpose of installing, removing, repairing, reading or inspecting meters. The Utility shall have the right to suspend service to any customer who refuses such access.
- 25) **LOCATION OF METERS:** The Utility shall have the right to refuse service to, or suspend the service of, any customer who does not provide a place which, in the opinion of the Utility, is suitable for the meter. It should be in the building served, at or near the point of entry of the service pipe, in a place where it can be easily read and exchanged and where it will not be exposed to freezing temperatures.

Where the premises of a customer are of such a nature that a meter cannot be properly installed in a building or if the building is not sufficiently frost-proof as to guarantee the safety of the meter, the Utility may order the construction of a suitable frost-proof box in which the meter can be installed. Service to such premises may be refused or suspended until such a frost-proof box approved by the Utility is installed.

CROSS CONNECTION CONTROL & BACKFLOW PREVENTION:

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

(b) Where, in the opinion of the Utility, there may be a risk of contamination to the potable water system, notwithstanding the provisions of subparagraph (a), the Utility may require

the customer, at the customer's sole cost and expense, to install at any point on the customer's water service connection or water service pipe, one or more backflow prevention (BFP) devices, which devices shall be of a quality and type approved by the Utility.

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

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

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

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

(i) suspend water service to such person, or

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

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

27) **DEPOSITS IN ADVANCE:** Whenever a customer requests the Utility to do work for which the customer is required to pay and the Utility agrees to do the work, the customer shall deposit with the Utility, before the work is started, a sum of money equal to the Utility's estimate of the probable cost of said work or execute an agreement to pay the actual cost. When the actual cost is determined, an adjustment in the payment shall be made. Water service shall not be established by the Utility until all charges are paid in full. Installations shall be made in accordance with the Region of Queens Water Utility specifications and be subject to inspection by the Utility's Staff prior to water service being made available.

- 28) **SEASON FOR LAYING PIPES:** The Utility shall not be required to lay any pipe at any season of the year or at any time which, in its opinion, is not suitable.
- 29) **PRIVATE FIRE PROTECTION:** Fire protection lines within buildings shall be installed so that all pipes will be open and readily accessible for inspection at any time, and no connection for any purpose other than fire protection shall be made thereto. Unless approved by the Utility in writing, no fire protection line shall be connected in any way to a metered service. Responsibility for the installation, maintenance of any and all privately owned fire protections systems, including fire protection lines, sprinkler systems and hydrants shall be the responsibility of the owner.

Customers of the Utility wishing to perform testing of components related to fire protection or flow measurement as part of a development investigation or other reason whereby such flow measurement will result in flows above the normal operating range are required to seek permission from the Utility seven (7) days in advance of such testing. To avoid potential disruptions in flow patterns testing of this nature will only be allowed between 10 pm and 6 am excluding holidays and weekends unless unusual circumstances can be demonstrated by the proponent. The operation of a Utility owned hydrant is only to be done by Utility staff. The cost of providing Utility staff for this purpose will be invoiced to the proponent at

- 30) **RESELLING OF WATER:** It is prohibited for a customer of the Utility to resell water to others, without the express written consent of the Utility. In the event that a customer is reselling water to others, without prior approval by the Utility, the Utility may suspend service to the premises or the customer until such time as the activity ceases or approval to resell is granted.
- 31) **LIABILITY OF UTILITY:** The Utility shall not be deemed to guarantee an uninterrupted supply or a sufficient or uniform pressure and shall not be liable for any damage or injury caused or done by reason of the interruption of supply, variation of pressure or on account of the turning off or turning on of the water for any purpose.
- 32) **INTERFERENCE WITH UTILITY PROPERTY:** No person, unless authorized by the Utility in writing, shall draw water from, open, close, cut, break, or in any way injure or interfere with any fire hydrant, water main, water pipe, or any property of the Utility or obstruct the free access to any hydrant, stop cock, meter, building, etc., provided, however, that nothing in this paragraph contained shall be deemed to prevent an officer or member of the Fire Department engaged in the work of such Department, from using any hydrant or other source of water supply designated by the Utility for fire protection purposes.
- 33) **SUSPENDING SERVICE FOR VIOLATION:** Whenever, in the opinion of the Utility, violation of any of these Rules and Regulations is existing or has occurred, the Utility may cause the water service to be suspended from the premises where such violation has occurred or is existing and may keep the same so suspended until satisfied that the cause for such action has been removed.

- 34) **THEFT OF SERVICE:** The Utility may impose penalties in addition to charges for Service approved by these Regulations for each unauthorized Water Service Connection, as follows:
- | | |
|---|----------|
| (a) First incident | \$300.00 |
| (b) Second incident, and each incident thereafter | \$750.00 |
- 35) **RESUMPTION OF SERVICE:** In all cases where water service has been suspended for violation of any of these rules, service shall not be restored until the cause for violation has been removed.
- 36) **PRESSURE REDUCING VALVES:** Where, in the opinion of the Utility, it is necessary for proper water service, a customer shall install on the service pipe, between the meter and the shut off valve on the customer's side of the meter, a pressure reducing valve of a type satisfactory to the Utility. The customer shall be responsible for the cost of installing and maintaining the pressure reducing valve at all time.
- 37) **PRESSURE RELIEF VALVES:** Whenever a pressure reducing valve has been installed by a customer in accordance with Regulation 36, the customer shall, for their own safety and protection, install on their hot water boiler and any other hot water heating device connected to the building's plumbing system, a pressure relief valve of an approved type, as well as an approved temperature limiting device. It shall be the customer's responsibility to maintain and keep in service the pressure relief valve at all times.
- 38) **WATER CONSERVATION DIRECTIVES:** The Utility may issue conservation of water directives to its customers, if in the opinion of the Utility, such directives are required to permit the Utility to provide reliable continuous water service to all customers served by the Utility. During such times as these directives are in force, customers who do not comply with the directives may have their water service suspended until such time as they agree to comply with the directive or upon suspension of the water conservation directive, whichever occurs first. Such customers shall be required to pay the Charge for Re-establishing Water Service as laid out in the approved Schedule of Rates for the Utility.
- 39) **REQUESTS FOR EXTENSIONS OF SERVICE:** The Utility has no obligation to extend water service into areas with no water service. Requests for such extensions will be reviewed by the Utility on a case by case basis.
- 40) **WORK ON WATER UTILITY INFRASTRUCTURE:** The Utility reserves the right to perform all work with its own forces, on existing Utility infrastructure or infrastructure that will be turned over to the Utility. This includes, but is not limited to, new construction of water mains and/or building services and any repairs to existing infrastructure of the Utility. Any work permitted to be undertaken by outside contractors will be under such terms and conditions and to standards as prescribed by the Utility. This regulation shall not apply to land developments involving construction of new streets and services where the developer has entered a servicing agreement with the Region of Queens.

- 41) **CURB STOP/CONTROL VALVE SERVICE BOX:** The curb stop/control valve service box housing the customers control valve shall be exposed for access by the Utility at all times. The Utility requires all curb stop/control valve service boxes and/or valves to be fully exposed and adjusted to final landscape grade before the installation of a customer's water meter. Any adjustment of the service box or valve box is the responsibility of the customer.

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