

2020 Town of Wasaga Beach Water / Wastewater Rates Update



Monica Quinlan, CPA CMA
quinlan@partimecfoervices.ca

INTRODUCTION

The Safe Drinking Water Act (SDWA) was passed in December, 2002 in order to address some of the recommendations made by the Walkerton Inquiry Part II report. One of the main requirements of the Act is the mandatory licensing of municipal water providers. Section 31 (1) specifically states:

“No person shall:

a) establish a new municipal drinking water system or replace or carry out an alteration to a municipal drinking water system except under the authority of and in accordance with an approval under this Part or a drinking water works permit;

or

b) use or operate a municipal drinking water system that was established before or after this section comes into force except under the authority of and in accordance with an approval under this Part or municipal drinking water license.”

In order to become licensed, a municipality must satisfy five key requirements as per section 44 (1):

1. Obtain a drinking water works permit.
2. Acceptance of the operational plan for the system based on the Drinking Water Quality Management Standard.
3. Accreditation of the Operating Authority.
4. Prepare and provide a financial plan.
5. Obtain permit to take water.

The preparation of a financial plan is a key requirement for licensing and as such, must be undertaken by all water providers.

O.Reg. 453/07 also provides details with regards to s.30 (1) part b of the SDWA for *existing* water systems. The requirements for existing systems are summarized as follows:

- Financial plans must be approved by Council resolution (or governing body);
- Financial plans must include a statement that the financial impacts have been considered and apply for a minimum six-year period (commencing when the system first serves the public);
- Financial plans must include detail regarding proposed or projected financial operations itemized by total revenues, total expenses, annual surplus/deficit and accumulated surplus/deficit (i.e. the components of a “Statement of Operations” as per the PSAB) for each year in which the financial plans apply;
- Financial plans must present financial position itemized by total financial assets, total liabilities, net debt, non-financial assets, and tangible capital assets (i.e. the components of a “Statement of Financial Position” as per PSAB) for each year in which the financial plans apply; and Gross cash receipts/payments itemized by operating transactions, capital transactions, investing transactions and financial transactions (i.e. the components of a

“Statement of Cash Flow” as per PSAB) for each year in which the financial plans apply.

- Financial plans applicable to two or more solely-owned drinking water systems can be prepared as if they are for one drinking water system.
- Financial plans are to be made available to the public upon request and at no charge;
- If a website is maintained, financial plans are to be made available to the public through publication on the Internet at no charge.

WATER/WASTEWATER RATE METHODS

The Water/Wastewater system is a self-sustaining system where all funds generated (i.e. surplus/(deficits)) are maintained in a Reserve fund to help pay for the future replacement/maintenance of the assets. The rate study helps the Town determine how much is required in the future for asset management and ensures that the system remains financially sustainable. When rates are established the responsibility to maintain/replace the system is one of the most important factors, however affordability is also a key component.

At the Town of Wasaga Beach there are two components to the Water/Wastewater Bill the first is an annual fixed (base) charge and equates to \$363.72/year (based on 2020 proposed rates) for a Single-Family Home. These fixed charges are collected mainly to pay for the operations of the system and provide a contribution to the Lifecycle reserve.

The second component of the billing is the volumetric (consumption) charges and these are based on the amount of water used by the resident, on average for a Single-Family Home 167 m³ per year are used which equates to a total amount of \$173.68/year (based on 2020 proposed rates). The volumetric portion of the billing is intended to make contributions to the Lifecycle reserve to once again ensure future sustainability.

There are many different methods to charge for water/wastewater some examples are:

- 1) Using both a fixed charge and a volumetric rate - as the Town of Wasaga Beach and many other municipalities do today;
- 2) Using only a volumetric rate i.e. an increased rate per cubic meter – generally used in larger cities where seasonal fluctuations have less impact;
- 3) Including fixed rates and using increased volumetric rates in the winter months on Wastewater usage and lowered in the Summer months while Water Rates work inversely – this is used in very few municipalities and is intended to offset those months in the summer where water is not necessarily making its way to the wastewater system;
- 4) Including fixed rates and using increased volumetric rates where usage goes over a particular amount i.e. in some municipalities the first 30m³ is charged at a lower rate than the next 30m³ and etc.; and
- 5) Flat rate (i.e. non-metered billing) – very few municipalities continue without meters due to the push in conservation efforts.

The Town of Wasaga Beach chose to use a Fixed/Volumetric method as it helps to ensure a more continuous revenue stream with less fluctuation in rates, since consumption patterns vary on a seasonal basis and may vary significantly from year to year.

WATER/WASTEWATER RATE HISTORY

On April 1, 2009 the Town implemented metered water and wastewater billing and replaced flat rate billing. Metered billing is a fairer system of billing for use as customers pay for what they use and it is also an effective way to conserve water in that people can control how much they use and ultimately how much they pay.

The Town's initial rates were established based on a thorough study conducted by Economists Watsons and Associates based on information available at the time. The new rates put in place were the lowest amongst the surrounding municipalities. These rates were then updated for 2011 based on further analysis by Watson and Associates based on the first 14 months of metered billing.

Beginning in 2012 to 2017, the study was updated and reviewed on an annual basis by Town Staff, with the past three years being conducted by an outside consultant.

The changes in the rates since the inception of metered billing are noted in the chart below:

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Base Rate	1.5%	0.0%	1.5%	1.0%	1.5%	2.0%	2.0%	1.5%	2.0%	2.2%
Consumption	2.4%	-24.0%	1.5%	1.0%	1.5%	2.0%	2.0%	1.5%	2.0%	3.5%

** Proposed 2020 Rate

As detailed in the chart above there was a drastic decrease to the consumption rate in 2012, due primarily to the change in policy for charging Lifestyle and/or Condominium units. Previously these units were charged the base rate attributed to the service size (i.e. 6-inch or 4-inch watermain service) that accommodated their location, however in 2012 a new rate was instituted to charge based on the number of units within the community. This change allowed for a more equitable approach in the billing for water/wastewater users.

2019 STUDY

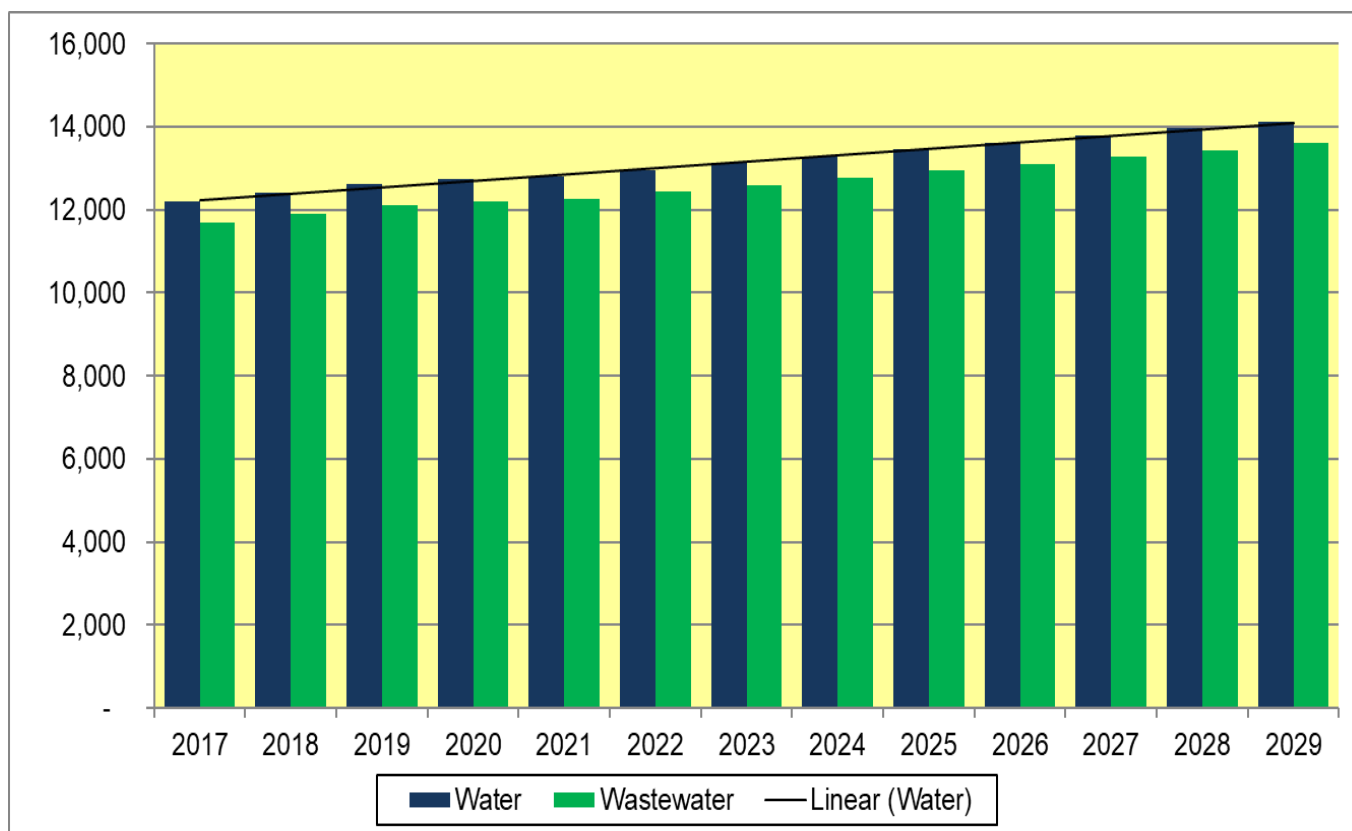
1. ASSUMPTIONS

The assumptions used to conduct this year's study were based on a thorough analysis of market factors. These assumptions include:

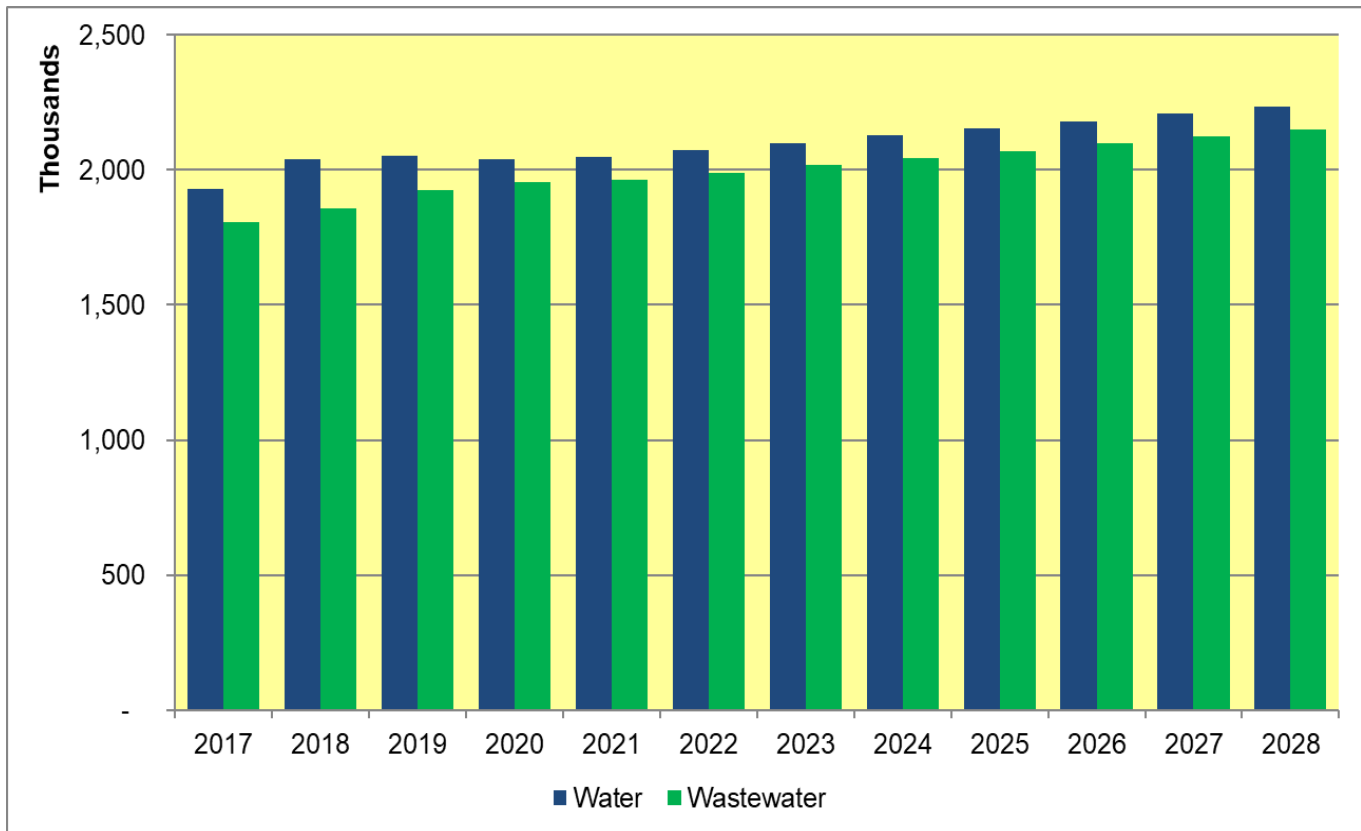
- Inflation at 2.2% per year;
- Operational Costs are based on the staff prepared 2019 Budget and 4 Year Forecast (note that the 2020 Budget is in progress);
- Capital Projects are based on both the staff prepared 2019 10 Year Plan and the 2016 OCWA Capital Plan;
- Energy costs increase at 4 - 6% per year;
- Salaries and benefits follow the current salary grid, along with Union Contracts;
- Interest rates accumulated on investments at 2.15% per year; and
- NRBCPI at ~3.4%/year.

2. SYSTEM USERS AND CONSUMPTION

The study began with a detailed look at the current users of the system as well as (see Tables 1-1 & 1-2) a forecast for new users. The new users of the system were based on the 2015 Development Charge Study on a conservative basis or 80% of the new homes forecasted. The graph below depicts the number of users from 2017 to 2029 as you can see the number of users at the end of 2029 is expected to be just above 14,000.



Once the number of users is known the average consumption amount is then calculated based on historical data both from OCWA as well as the Town's billing system. At this point it is predicted that the average consumption levels will be approximately 160m³. Water usage is very cyclical and seasonal, and thus you will see peaks in certain years to accommodate for summers where the temperature is higher than average. The graph below illustrates the actual (2017 and 2018) and forecasted (2019 to 2029) consumption.



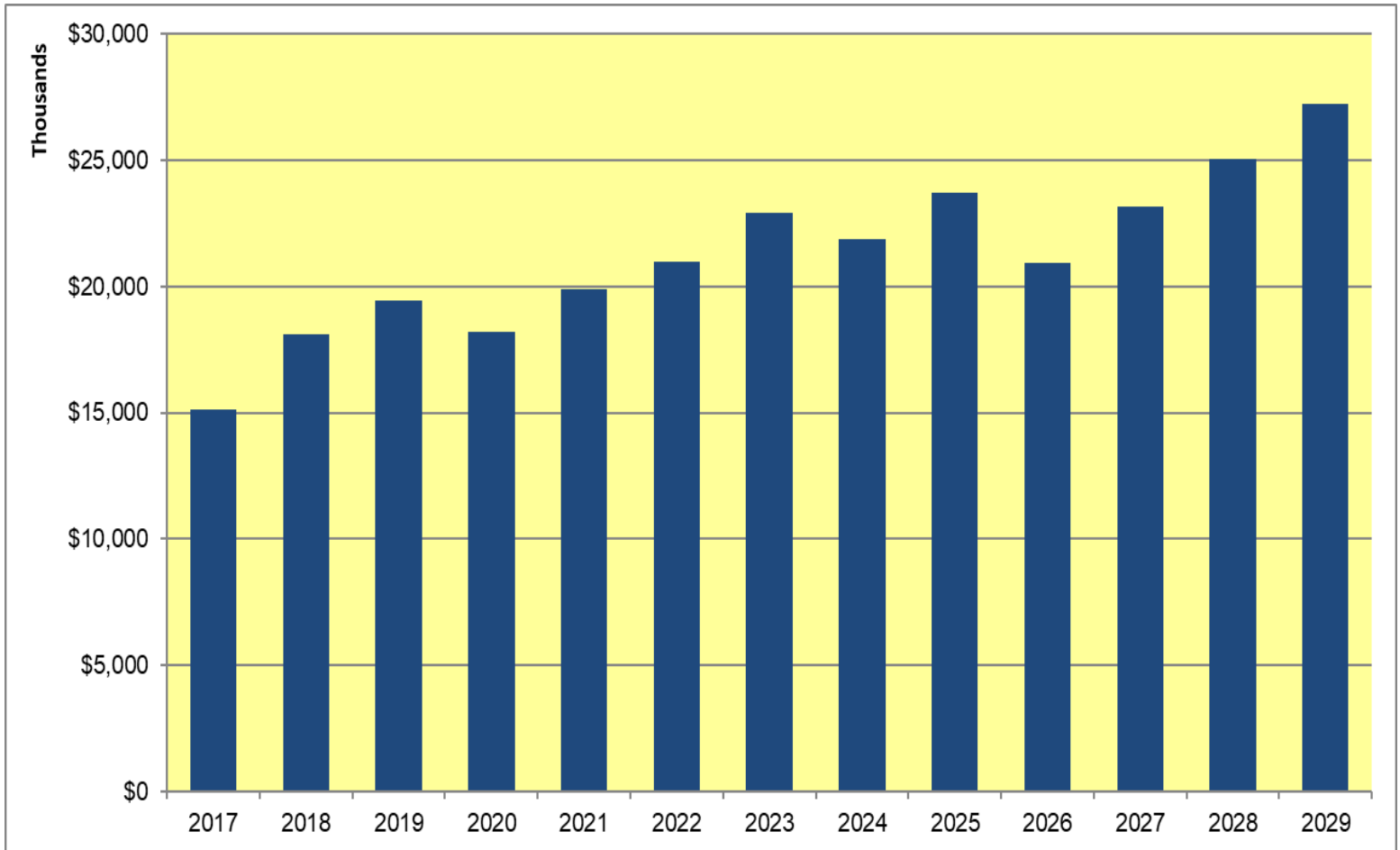
3. OPERATIONAL REVENUES AND COSTS

There are two (2) revenue streams for the Water/Wastewater system the fixed (base) charge and the volumetric (consumption) charge. The base charge is established by calculating the number of users and is intended to pay for the operational costs of the system with a small contribution expected for the Lifecycle Reserve (see Tables 2-1 & 2-2). The Consumption charge is determined based on the forecasted usage noted above and the amount of funds that are required to replace and repair the assets of the system. Operational Costs are reflective of the current year's budget with inflationary factors included as noted above. Tables 3-1 and 3-2 detail the actual and forecasted costs and revenues from 2017 to 2029. (Please note that the data from 2018 has been normalized to compensate for the additional contribution to reserves for the Large Water Meter update).

4. ASSET INVENTORY

The next step of the study is to review the inventory of assets in the system and the replacement required as well as any updates that may be needed. Based on the assumptions provided (i.e. replacement schedule is based on the “normal” number of years an asset will last and OCWA’s (Ontario Clean Water Agency) 2016 review of the asset inventory, the largest replacement/upgrade years (over the next 10 years) will begin in 2019 (note some projects have been delayed until 2020) with approximately \$12 Million in investments required up to 2026. This investment then peaks again in the year 2059 and continues over the next 30 years as the water-mains and sewer lines begin to require replacement. It is important to note that this is based on information known at this time and the timing of replacement can vary and is dependent on many factors.

Using the rates calculated and the asset replacement the reserves are forecasted as noted in Tables 4-1 & 4-2. The graph below illustrates the reserve balances anticipated over the next 10 years.



5. PROPOSED 2020 RATES

For 2020 it is being proposed that the base rates increase by 2.2% and the consumption rates increase by 3.5%. This increase is intended to assist in the growing funding gap between the aging infrastructure and the contribution made to the reserves each year. Additionally, it will assist in compensating for increased operational costs of the system. This new rate will result in an increase for the average residential home of \$12.84/year based on the average consumption rate of 167m³ (Schedule A includes the detailed rates breakdown).

CONCLUSION

The Town of Wasaga Beach continues to be a low-cost provider of Water/Wastewater services while maintaining a reasonable contribution to the Lifecycle reserves. Based on the proposed rates and the information known today the system is expected to be financially sustainable over the next 25 years.

Table 1-1
Water System User Forecast

Year	Total New Water Users Estimated	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2020	167	-	-	-	111	56	167	167	167	167	167	167	167	167
2021	167	-	-	-	-	111	56	167	167	167	167	167	167	167
2022	167	-	-	-	-	-	111	56	167	167	167	167	167	167
2023	167	-	-	-	-	-	-	111	56	167	167	167	167	167
2024	167	-	-	-	-	-	-	-	111	56	167	167	167	167
2025	167	-	-	-	-	-	-	-	-	111	56	167	167	167
2026	167	-	-	-	-	-	-	-	-	-	111	56	167	167
2027	167	-	-	-	-	-	-	-	-	-	-	111	56	167
2028	167	-	-	-	-	-	-	-	-	-	-	-	111	56
2029	167	-	-	-	-	-	-	-	-	-	-	-	-	111
Total	1,672	-	-	-	111	167	334	502	669	836	1,003	1,170	1,338	1,505

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Current Users													
Flat Rate	201	152	204	204	204	204	204	204	204	204	204	204	204
Conversions to Meter	-	-	-	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)
Total Flat Rate	201	152	204	102	102	102	102	102	102	102	102	102	102
3/4" Meter (Res)	9,899	9,961	10,197	10,197	10,197	10,197	10,197	10,197	10,197	10,197	10,197	10,197	10,197
3/4" Meter (Non - Res)	273	273	110	110	110	110	110	110	110	110	110	110	110
Flat User Conversions	-	-	-	102	102	102	102	102	102	102	102	102	102
New	-	-	-	111	167	334	502	669	836	1,003	1,170	1,338	1,505
Total 3/4" Meter	10,172	10,234	10,307	10,520	10,576	10,743	10,911	11,078	11,245	11,412	11,579	11,747	11,914
1" Meter (Res)	98	261	339	339	339	339	339	339	339	339	339	339	339
1" Meter (Non - Res)	9	10	10	10	10	10	10	10	10	10	10	10	10
1.5" Meter (Res)	6	9	8	8	8	8	8	8	8	8	8	8	8
1.5" Meter (Non - Res)	178	178	183	183	183	183	183	183	183	183	183	183	183
2" Meter	70	68	66	66	66	66	66	66	66	66	66	66	66
2.5" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
4" Meter	4	5	5	5	5	5	5	5	5	5	5	5	5
6" Meter	16	16	16	16	16	16	16	16	16	16	16	16	16
Lifestyle Condo Units	1,458	1,482	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578
Total Other Meters	1,839	2,029	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205
Grand Total	12,212	12,415	12,716	12,827	12,883	13,050	13,218	13,385	13,552	13,719	13,886	14,054	14,221

Water Consumption Forecast (m ³)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing	1,929,729	2,111,180	2,095,652	2,129,009	2,129,009	2,129,009	2,129,009	2,129,009	2,129,009	2,129,009	2,129,009	2,129,009	2,129,009
New	-	-	-	18,663	27,994	55,988	83,982	111,976	139,969	167,963	195,957	223,951	251,945
Total	1,929,729	2,111,180	2,095,652	2,147,671	2,157,003	2,184,997	2,212,990	2,240,984	2,268,978	2,296,972	2,324,966	2,352,960	2,380,954

Table 1-2
Wastewater System User Forecast

Year	Total New WW Users	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2020	167	-	-	-	111	56	167	167	167	167	167	167	167	167
2021	167	-	-	-	-	111	56	167	167	167	167	167	167	167
2022	167	-	-	-	-	-	111	56	167	167	167	167	167	167
2023	167	-	-	-	-	-	-	111	56	167	167	167	167	167
2024	167	-	-	-	-	-	-	-	111	56	167	167	167	167
2025	167	-	-	-	-	-	-	-	-	111	56	167	167	167
2026	167	-	-	-	-	-	-	-	-	-	111	56	167	167
2027	167	-	-	-	-	-	-	-	-	-	-	111	56	167
2028	167	-	-	-	-	-	-	-	-	-	-	-	111	56
2029	167	-	-	-	-	-	-	-	-	-	-	-	-	111
Total	1,547	-	-	-	111	167	334	502	669	836	1,003	1,170	1,338	1,505
Current Users		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Flat Rate		197	150	204	204	204	204	204	204	204	204	204	204	204
Conversions to Meter				-	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)
Total Flat Rate		197	150	204	102	102	102	102	102	102	102	102	102	102
3/4" Meter (Res)		9,437	9,499	9,704	9,704	9,704	9,704	9,704	9,704	9,704	9,704	9,704	9,704	9,704
3/4" Meter (Non - Res)		241	241	106	106	106	106	106	106	106	106	106	106	106
Flat User Conversions		-	-	-	102	102	102	102	102	102	102	102	102	102
New		-	-	-	111	167	334	502	669	836	1,003	1,170	1,338	1,505
Total 3/4" Meter		9,678	9,740	9,810	10,023	10,079	10,246	10,414	10,581	10,748	10,915	11,082	11,250	11,417
1" Meter (Res)		95	248	325	325	325	325	325	325	325	325	325	325	325
1" Meter (Non - Res)		9	10	9	9	9	9	9	9	9	9	9	9	9
1.5" Meter (Res)		6	6	6	6	6	6	6	6	6	6	6	6	6
1.5" Meter (Non - Res)		177	177	182	182	182	182	182	182	182	182	182	182	182
2" Meter		68	66	64	64	64	64	64	64	64	64	64	64	64
2.5" Meter		-	-	-	-	-	-	-	-	-	-	-	-	-
3" Meter		-	-	-	-	-	-	-	-	-	-	-	-	-
4" Meter		4	5	5	5	5	5	5	5	5	5	5	5	5
6" Meter		15	15	15	15	15	15	15	15	15	15	15	15	15
Lifestyle Condo Units		1,458	1,482	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578
Total Other Meters		1,832	2,009	2,184	2,184	2,184	2,184	2,184	2,184	2,184	2,184	2,184	2,184	2,184
Grand Total		11,707	11,899	12,198	12,309	12,365	12,532	12,700	12,867	13,034	13,201	13,368	13,536	13,703
Wastewater Consumption Forecast (m ³)		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing		1,805,208	1,993,310	1,926,893	2,042,281	2,042,281	2,042,281	2,042,281	2,042,281	2,042,281	2,042,281	2,042,281	2,042,281	2,042,281
New		-	-	-	18,663	27,994	55,988	83,982	111,976	139,969	167,963	195,957	223,951	251,945
Total		1,805,208	1,993,310	1,926,893	2,060,944	2,070,275	2,098,269	2,126,263	2,154,257	2,182,251	2,210,245	2,238,239	2,266,232	2,294,226

Table 2-1
Base Charges Water

3/4" (19mm) meter	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing Customers	10,172	10,234	10,307	10,409	10,409	10,409	10,409	10,409	10,409	10,409	10,409	10,409	10,409
New Customers	-	-	-	111	167	334	502	669	836	1,003	1,170	1,338	1,505
Sub-Total All Customers	10,172	10,234	10,307	10,520	10,576	10,743	10,911	11,078	11,245	11,412	11,579	11,747	11,914
Mthly Base Charge	13.18	13.38	13.64	13.94	14.22	14.51	14.80	15.09	15.40	15.70	16.02	16.34	16.34
Annual Base Charge	158.14	160.51	163.72	167.33	170.67	174.09	177.57	181.12	184.74	188.44	192.20	196.05	196.05
Sub-Total Annual Revenue	1,608,608	1,642,689	1,687,495	1,760,338	1,805,057	1,870,265	1,937,359	2,006,390	2,077,406	2,150,460	2,225,606	2,302,897	2,335,677
Flat Rate	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing Customers	201	152	204	102	102	102	102	102	102	102	102	102	102
Sub-Total All Customers	201	152	204	102	102	102	102	102	102	102	102	102	102
Mthly Base Charge	16.87	17.12	17.47	17.85	18.21	18.21	18.57	18.57	18.94	18.94	19.32	19.32	19.32
Annual Base Charge	202.45	205.49	209.60	214.21	218.49	218.49	222.86	222.86	227.32	227.32	231.86	231.86	231.86
Sub-Total Annual Revenue	40,692	31,234	42,758	21,849	22,286	22,286	22,732	22,732	23,186	23,186	23,650	23,650	23,650
1" (25mm) meter (Res)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing Customers	98	261	339	339	339	339	339	339	339	339	339	339	339
Sub-Total All Customers	98	261	339	339	339	339	339	339	339	339	339	339	339
Mthly Base Charge	13.18	13.38	13.64	13.94	14.22	14.51	14.80	15.09	15.40	15.70	16.02	16.34	16.34
Annual Base Charge	158.14	160.51	163.72	167.33	170.67	174.09	177.57	181.12	184.74	188.44	192.20	196.05	196.05
Sub-Total Annual Revenue	15,498	41,894	55,502	56,723	57,858	59,015	60,195	61,399	62,627	63,880	65,157	66,460	66,460
1" (25mm) meter (Non-Res)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing Customers	9	10	10	10	10	10	10	10	10	10	10	10	10
Sub-Total All Customers	9	10	10	10	10	10	10	10	10	10	10	10	10
Mthly Base Charge	18.45	18.73	19.10	19.52	19.91	19.91	20.31	20.31	20.72	20.72	21.13	21.13	21.13
Annual Base Charge	221.42	224.74	229.24	234.28	238.97	238.97	243.75	243.75	248.62	248.62	253.59	253.59	253.59
Sub-Total Annual Revenue	1,993	2,247	2,292	2,343	2,390	2,390	2,437	2,437	2,486	2,486	2,536	2,536	2,536
1.5" (40mm) meter (Res)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing Customers	6	9	8	8	8	8	8	8	8	8	8	8	8
Sub-Total All Customers	6	9	8	8	8	8	8	8	8	8	8	8	8
Mthly Base Charge	13.18	13.38	13.64	13.94	14.22	14.22	14.51	14.51	14.80	14.80	15.09	15.09	15.09
Annual Base Charge	158.14	160.51	163.72	167.33	170.67	170.67	174.09	174.09	177.57	177.57	181.12	181.12	181.12
Sub-Total Annual Revenue	949	1,445	1,310	1,339	1,365	1,365	1,393	1,393	1,421	1,421	1,449	1,449	1,449
1.5" (40mm) meter (Non - Res)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing Customers	178	178	183	183	183	183	183	183	183	183	183	183	183
Sub-Total All Customers	178	178	183	183	183	183	183	183	183	183	183	183	183
Mthly Base Charge	23.74	24.09	24.57	25.11	25.62	25.62	26.13	26.13	26.65	26.65	27.18	27.18	27.18
Annual Base Charge	284.82	289.10	294.88	301.37	307.39	307.39	313.54	313.54	319.81	319.81	326.21	326.21	326.21
Sub-Total Annual Revenue	50,699	51,459	53,963	55,150	56,253	56,253	57,378	57,378	58,526	58,526	59,696	59,696	59,696

Table 2-1 (cont'd)
Base Charges Water

2" (50mm) meter	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing Customers	70	68	66	66	66	66	66	66	66	66	66	66	66
Sub-Total All Customers	70	68	66	66	66	66	66	66	66	66	66	66	66
Mthly Base Charge	38.25	38.82	39.60	40.47	41.28	41.28	42.11	42.11	42.95	42.95	43.81	43.81	43.81
Annual Base Charge	459.00	465.89	475.20	485.66	495.37	495.37	505.28	505.28	515.38	515.38	525.69	525.69	525.69
Sub-Total Annual Revenue	32,130	31,680	31,363	32,053	32,694	32,694	33,348	33,348	34,015	34,015	34,696	34,696	34,696
4" (100mm) meter	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing Customers	4	5	5	5	5	5	5	5	5	5	5	5	5
Sub-Total All Customers	4	5	5	5	5	5	5	5	5	5	5	5	5
Mthly Base Charge	184.67	187.44	191.19	195.40	199.30	199.30	203.29	203.29	207.36	207.36	211.50	211.50	211.50
Annual Base Charge	2,216.05	2,249.29	2,294.28	2,344.75	2,391.65	2,391.65	2,439.48	2,439.48	2,488.27	2,488.27	2,538.04	2,538.04	2,538.04
Sub-Total Annual Revenue	8,864	11,246	11,471	11,724	11,958	11,958	12,197	12,197	12,441	12,441	12,690	12,690	12,690
6" (150mm) meter	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing Customers	16	16	16	16	16	16	16	16	16	16	16	16	16
Sub-Total All Customers	16	16	16	16	16	16	16	16	16	16	16	16	16
Mthly Base Charge	277.02	281.18	286.80	293.11	298.97	298.97	304.95	304.95	311.05	311.05	317.27	317.27	317.27
Annual Base Charge	3,324.26	3,374.13	3,441.61	3,517.32	3,587.67	3,587.67	3,659.42	3,659.42	3,732.61	3,732.61	3,807.26	3,807.26	3,807.26
Sub-Total Annual Revenue	53,188	53,986	55,066	56,277	57,403	57,403	58,551	58,551	59,722	59,722	60,916	60,916	60,916
Lifestyle/Condo Units	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing Customers	1,458	1,482	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578
Sub-Total All Customers	1,458	1,482	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578
Mthly Base Charge	9.89	10.04	10.24	10.47	10.68	10.68	10.89	10.89	11.11	11.11	11.33	11.33	11.33
Annual Base Charge	118.73	120.51	122.92	125.62	128.14	128.14	130.70	130.70	133.31	133.31	135.98	135.98	135.98
Sub-Total Annual Revenue	173,105	178,594	193,966	198,234	202,198	202,198	206,242	206,242	210,367	210,367	214,574	214,574	214,574
Total	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Sub-Total All Customers	12,212	12,415	12,716	12,827	12,883	13,050	13,218	13,385	13,552	13,719	13,886	14,054	14,221
Total Annual Revenue	1,985,727	2,046,475	2,135,186	2,196,030	2,249,462	2,315,828	2,391,833	2,462,067	2,542,197	2,616,504	2,700,971	2,779,565	2,812,345

Table 2-2
Base Charges Wastewater

3/4" (19mm) meter	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing Customers	9,678	9,740	9,810	9,912	9,912	9,912	9,912	9,912	9,912	9,912	9,912	9,912	9,912
New Customers	-	-	-	111	167	334	502	669	836	1,003	1,170	1,338	1,505
Sub-Total All Customers	9,678	9,740	9,810	10,023	10,079	10,246	10,414	10,581	10,748	10,915	11,082	11,250	11,417
Mthly Base Charge	15.39	15.70	16.01	16.37	16.69	16.69	17.03	17.03	17.37	17.37	17.72	17.72	17.72
Annual Base Charge	184.70	188.40	192.16	196.39	200.32	200.32	204.33	204.33	208.41	208.41	212.58	212.58	212.58
Sub-Total Annual Revenue	1,787,542	1,834,973	1,885,124	1,968,520	2,019,055	2,052,548	2,127,762	2,161,926	2,240,011	2,274,857	2,355,898	2,391,441	2,426,984
Flat Rate	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing Customers	197	150	204	102	102	102	102	102	102	102	102	102	102
Sub-Total All Customers	197	150	204	102	102	102	102	102	102	102	102	102	102
Mthly Base Charge	19.90	20.30	20.70	21.16	21.58	21.58	22.01	22.01	22.45	22.45	22.90	22.90	22.90
Annual Base Charge	238.80	243.58	248.45	253.92	258.99	258.99	264.17	264.17	269.46	269.46	274.85	274.85	274.85
Sub-Total Annual Revenue	47,044	36,537	50,684	25,899	26,417	26,417	26,946	26,946	27,485	27,485	28,034	28,034	28,034
1" (25mm) meter (Res)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing Customers	95	248	325	325	325	325	325	325	325	325	325	325	325
Sub-Total All Customers	95	248	325	325	325	325	325	325	325	325	325	325	325
Mthly Base Charge	15.39	15.70	16.01	16.37	16.69	16.69	17.03	17.03	17.37	17.37	17.72	17.72	17.72
Annual Base Charge	184.70	188.40	192.16	196.39	200.32	200.32	204.33	204.33	208.41	208.41	212.58	212.58	212.58
Sub-Total Annual Revenue	17,547	46,722	62,453	63,827	65,104	65,104	66,406	66,406	67,734	67,734	69,089	69,089	69,089
1" (25mm) meter (Non-Res)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing Customers	9	10	9	9	9	9	9	9	9	9	9	9	9
Sub-Total All Customers	9	10	9	9	9	9	9	9	9	9	9	9	9
Mthly Base Charge	21.53	21.96	22.40	22.89	23.35	23.35	23.82	23.82	24.30	24.30	24.78	24.78	24.78
Annual Base Charge	258.39	263.55	268.83	274.74	280.23	280.23	285.84	285.84	291.56	291.56	297.39	297.39	297.39
Sub-Total Annual Revenue	2,325	2,636	2,419	2,473	2,522	2,522	2,573	2,573	2,624	2,624	2,676	2,676	2,676
1.5" (40mm) meter (Res)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing Customers	6	6	6	6	6	6	6	6	6	6	6	6	6
Sub-Total All Customers	6	6	6	6	6	6	6	6	6	6	6	6	6
Mthly Base Charge	15.39	15.70	16.01	16.37	16.69	16.69	17.03	17.03	17.37	17.37	17.72	17.72	17.72
Annual Base Charge	184.70	188.40	192.16	196.39	200.32	200.32	204.33	204.33	208.41	208.41	212.58	212.58	212.58
Sub-Total Annual Revenue	1,108	1,130	1,153	1,178	1,202	1,202	1,226	1,226	1,250	1,250	1,275	1,275	1,275
1.5" (40mm) meter (Non - Res)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing Customers	177	177	182	182	182	182	182	182	182	182	182	182	182
Sub-Total All Customers	177	177	182	182	182	182	182	182	182	182	182	182	182
Mthly Base Charge	27.69	28.25	28.81	29.45	30.03	30.03	30.64	30.64	31.25	31.25	31.87	31.87	31.87
Annual Base Charge	332.32	338.96	345.74	353.35	360.41	360.41	367.62	367.62	374.98	374.98	382.48	382.48	382.48
Sub-Total Annual Revenue	58,820	59,996	62,925	64,309	65,596	65,596	66,907	66,907	68,246	68,246	69,610	69,610	69,610

Table 2-2 (cont'd)
Base Charges Wastewater

2" (50mm) meter	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing Customers	68	66	64	64	64	64	64	64	64	64	64	64	64
Sub-Total All Customers	68	66	64	64	64	64	64	64	64	64	64	64	64
Mthly Base Charge	44.63	45.52	46.43	47.45	48.40	48.40	49.37	49.37	50.35	50.35	51.36	51.36	51.36
Annual Base Charge	535.50	546.21	557.13	569.39	580.78	580.78	592.39	592.39	604.24	604.24	616.33	616.33	616.33
Sub-Total Annual Revenue	36,414	36,050	35,657	36,441	37,170	37,170	37,913	37,913	38,672	38,672	39,445	39,445	39,445
4" (100mm) meter	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing Customers	4	5	5	5	5	5	5	5	5	5	5	5	5
Sub-Total All Customers	4	5	5	5	5	5	5	5	5	5	5	5	5
Mthly Base Charge	215.45	219.76	224.16	229.09	233.67	233.67	238.35	238.35	243.11	243.11	247.97	247.97	247.97
Annual Base Charge	2,585.46	2,637.16	2,689.91	2,749.09	2,804.07	2,804.07	2,860.15	2,860.15	2,917.35	2,917.35	2,975.70	2,975.70	2,975.70
Sub-Total Annual Revenue	10,342	13,186	13,450	13,745	14,020	14,020	14,301	14,301	14,587	14,587	14,878	14,878	14,878
6" (150mm) meter	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing Customers	15	15	15	15	15	15	15	15	15	15	15	15	15
Sub-Total All Customers	15	15	15	15	15	15	15	15	15	15	15	15	15
Mthly Base Charge	323.18	329.64	336.23	343.63	350.50	350.50	357.51	357.51	364.66	364.66	371.96	371.96	371.96
Annual Base Charge	3,878.12	3,955.68	4,034.80	4,123.56	4,206.03	4,206.03	4,290.16	4,290.16	4,375.96	4,375.96	4,463.48	4,463.48	4,463.48
Sub-Total Annual Revenue	58,172	59,335	60,522	61,853	63,091	63,091	64,352	64,352	65,639	65,639	66,952	66,952	66,952
Lifestyle/Condo Units	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Existing Customers	1,458	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482
Sub-Total All Customers	1,458	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482
Mthly Base Charge	11.54	11.77	12.00	12.27	12.51	12.51	12.76	12.76	13.02	13.02	13.28	13.28	13.28
Annual Base Charge	138.43	141.20	144.03	147.20	150.14	150.14	153.14	153.14	156.21	156.21	159.33	159.33	159.33
Sub-Total Annual Revenue	201,837	209,263	213,448	218,144	222,507	222,507	226,957	226,957	231,496	231,496	236,126	236,126	236,126
Total	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Sub-Total All Customers	11,707	11,899	12,102	12,213	12,269	12,436	12,604	12,771	12,938	13,105	13,272	13,440	13,607
Total Revenue	2,221,151	2,299,829	2,387,835	2,456,391	2,516,683	2,550,177	2,635,343	2,669,506	2,757,743	2,792,590	2,883,985	2,919,528	2,955,071

Table 3-1A
Water Services – Operating Budget/Forecast

Description	Actual		Forecast										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Operating Costs - Water System													
Full-Time Wages-Water	287,260	499,628	507,122	514,729	522,450	530,287	538,241	546,315	554,509	562,827	571,269	579,838	588,536
Full-Time O/T	46,224	37,452	38,014	38,584	39,163	39,750	40,347	40,952	41,566	42,190	42,822	43,465	44,117
Part-Time Wages	4,529	15,812	16,049	16,290	16,534	16,782	17,034	17,290	17,549	17,812	18,079	18,351	18,626
Part-Time O/T	118	78	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	140,929	150,433	152,690	154,980	157,305	159,664	162,059	164,490	166,958	169,462	172,004	174,584	177,203
Office	310	270	990	1,010	1,030	1,051	1,072	1,093	1,115	1,115	1,137	1,137	1,137
Software Licenses & Maintenance	993	3,821	5,280	5,390	5,500	5,610	5,722	5,837	5,953	5,953	6,072	6,072	6,072
Telecommunications	27,988	33,610	29,230	29,810	30,410	31,018	31,639	32,271	32,917	32,917	33,575	33,575	33,575
Utilities (Furnace Oil, Gas, Etc)	3,042	3,132	6,980	7,330	7,700	8,162	8,652	9,171	9,721	9,721	10,304	10,304	10,304
Water and Wastewater	478	880	560	570	580	597	615	634	653	653	672	672	672
Hydro	220,897	210,020	223,930	228,410	232,980	250,454	269,238	289,430	311,138	311,138	334,473	334,473	334,473
Water Material	50,007	76,939	35,000	35,000	35,000	35,700	36,414	37,142	37,885	37,885	38,643	38,643	38,643
Vehicle Maintenance Transfer	16,011	20,274	15,000	15,000	15,000	15,750	16,538	17,364	18,233	18,233	19,144	19,144	19,144
Water Conservation Rebate	22,710	28,490	23,680	23,680	23,680	24,154	24,637	25,129	25,632	25,632	26,145	26,145	26,145
Safety Shoe/Boot Allowance	977	1,557	990	990	990	1,010	1,030	1,051	1,072	1,072	1,093	1,093	1,093
Meal Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	102	1,029	610	610	610	622	635	647	660	660	673	673	673
Telephone	502	372	1,560	1,590	1,620	1,652	1,685	1,719	1,754	1,754	1,789	1,789	1,789
Legal	3,153	3,287	3,180	3,180	3,180	3,244	3,308	3,375	3,442	3,442	3,511	3,511	3,511
Audit - Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	20,203	-	20,000	20,000	20,000	20,400	20,808	21,224	21,649	21,649	22,082	22,082	22,082
OCWA Operating	450,068	497,363	511,120	526,450	542,240	553,085	564,146	575,429	586,938	586,938	598,677	598,677	598,677
OCWA Repairs & Maintenance	87,020	75,359	135,000	135,000	135,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Water/Sewer Capacity Annual Reports	-	-	10,000	-	-	-	10,000	-	-	-	-	-	-
Water/Wastewater Rate Study	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Well Development Study	-	-	-	-	-	-	150,000	-	-	-	-	-	-
Travel	-	-	120	120	120	122	125	127	130	130	132	132	132
Equipment Rental	15,105	9,599	5,000	5,000	5,000	5,100	5,202	5,306	5,412	5,412	5,520	5,520	5,520
Memberships	687	740	1,060	1,060	1,060	1,081	1,103	1,125	1,147	1,147	1,170	1,170	1,170
Drinking Water Licencing	2,651	3,087	-	-	-	-	-	-	-	-	-	-	-
Professional Development	10,203	8,229	6,000	6,000	6,000	6,120	6,242	6,367	6,495	6,495	6,624	6,624	6,624
Meals and Accomodations	-	169	-	-	-	-	-	-	-	-	-	-	-
Advertisements	-	261	-	-	-	-	-	-	-	-	-	-	-
Water System Modeling Update	-	29,995	-	-	-	35,000	-	-	-	35,000	-	36,225	-
Insurance	9,540	7,390	8,150	8,560	8,990	9,170	9,353	9,540	9,731	9,731	9,926	9,926	9,926
ON1Call Locate Fees	1,974	1,993	3,570	3,570	3,570	3,641	3,714	3,789	3,864	3,864	3,942	3,942	3,942
ESA Annual Inspection Fees	924	924	1,690	1,720	1,750	1,785	1,821	1,857	1,894	1,894	1,932	1,932	1,932
Provisions for Uncollectibles - Water	264	51	21,230	21,230	21,230	21,655	22,088	22,529	22,980	22,980	23,440	23,440	23,440
Contracts	-	6,984	7,500	7,500	7,500	7,650	7,803	7,959	8,118	8,281	8,446	8,615	8,787
Transfer to Admin	16,200	32,440	32,440	32,440	32,440	33,089	33,751	34,426	35,114	35,114	35,816	35,816	35,816
Transfer to Clerk	2,890	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150
Transfer to Treasury	86,680	92,660	92,660	92,660	92,660	94,513	96,403	98,332	100,298	100,298	102,304	102,304	102,304
Transfer to IT	21,980	25,750	25,750	25,750	25,750	26,265	26,790	27,326	27,873	27,873	28,430	28,430	28,430
Sub Total Operating	1,552,619	1,882,230	1,944,305	1,966,364	1,999,192	2,001,334	2,175,365	2,066,397	2,119,549	2,166,421	2,186,999	2,235,456	2,211,647
Capital-Related													
Sewer plant - MOE	161,276	-	-	-	-	-	-	-	-	-	-	-	-
By-law 09-79 (w/s infill cont 10-15)	83,280	82,316	82,316	-	-	-	-	-	-	-	-	-	-
NEW CAPITAL DEBENTURES	-	-	-	150,000	150,000	150,000	250,000	250,000	250,000	250,000	250,000	250,000	300,000
Sub Total Capital Related	244,556	82,316	82,316	150,000	150,000	150,000	250,000	250,000	250,000	372,727	454,545	454,545	504,545
Total Expenditures	1,797,175	1,964,545	2,026,621	2,116,364	2,149,192	2,151,334	2,425,365	2,316,397	2,369,549	2,539,148	2,641,545	2,690,001	2,716,192

Table 3-1A (cont'd)
Water Services – Operating Budget/Forecast

Description	Actual		Forecast										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Revenues													
Rental of Properties	-	-	-	-	-	-	-	-	-	-	-	-	-
Sundry/Miscellaneous Receipts	333	3,337	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480
Private Work - Water	16,719	8,145	-	-	-	-	-	-	-	-	-	-	-
Sale of Material and Equipment	-	-	500	500	500	500	500	500	500	500	500	500	500
Water On/Off	21,401	23,946	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Transfer from Reserve Funds	-	29,995	-	-	-	35,000	-	-	-	35,000	-	35,000	-
Penalties/Interest on Water	15,873	17,034	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Local Improvement Interest	40,562	38,332	35,664	35,664	35,664	17,832	16,762	15,757	7,878	7,406	7,406	6,961	6,961
Sundry/Miscellaneous Receipts	-	-	500	500	500	500	500	500	500	500	500	500	500
Bulk Water Station	6,860	10,387	4,000	4,000	4,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Water - Base Rate Revenue	1,971,201	2,048,856	2,135,186	2,196,030	2,249,462	2,315,828	2,391,833	2,462,067	2,542,197	2,616,504	2,700,971	2,779,565	2,812,345
Grant Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Meter Activation Fee	6,195	2,280	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
New Account Activation Fee	17,550	14,745	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Interest Earned on Reserves	105,673	148,621	127,147	127,147	134,305	129,533	130,328	131,389	130,417	130,711	130,839	130,656	130,735
Total Operating Revenue	2,202,367	2,345,678	2,355,478	2,416,321	2,476,912	2,554,173	2,594,904	2,665,193	2,736,472	2,845,601	2,895,196	3,008,162	3,006,021
Water Billing Recovery - Operating	405,192	381,133	328,857	299,958	327,720	402,839	169,539	348,796	366,923	306,453	253,651	318,161	289,829
Lifecycle Reserve Contribution (\$)	1,099,894	1,474,840	1,125,205	1,137,549	1,190,521	1,298,688	1,098,995	1,312,419	1,365,273	1,317,121	1,299,885	1,376,993	1,361,258
Water Billing Recovery Consumption - Total	694,702	1,093,708	796,348	837,592	862,801	895,849	929,456	963,623	998,350	1,010,668	1,046,235	1,058,832	1,071,429

Table 3-1B
Water Services – Consumption Rate Forecast

Description	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Total Water Billing Consumption Recovery	694,702	781,137	796,348	837,592	862,801	895,849	929,456	963,623	998,350	1,010,668	1,046,235	1,058,832	1,071,429
Total Consumption (m3)	1,929,729	2,111,180	2,095,652	2,147,671	2,157,003	2,184,997	2,212,990	2,240,984	2,268,978	2,296,972	2,324,966	2,352,960	2,380,954
Constant Rate	0.36	0.37	0.38	0.39	0.40	0.41	0.42	0.43	0.44	0.44	0.45	0.45	0.45

Table 3-2A
Wastewater Services – Operating Budget/Forecast

Description	Actual			Forecast										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Operating Costs - Wastewater System														
Full-Time Wages-Sewer	191,243	287,260	67,914	62,426	63,362	64,312	65,277	66,256	67,250	68,259	69,283	70,322	71,377	72,448
Full-Time O/T	19,066	5,433	3,937	7,439	7,550	7,664	7,779	7,895	8,014	8,134	8,256	8,380	8,505	8,633
New Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Part-Time Wages	4,927	4,504	14,925	6,664	6,797	6,933	7,072	7,213	7,357	7,505	7,655	7,808	7,964	8,123
Part-Time O/T	106	118	83	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	81,218	62,966	66,480	85,535	88,529	91,628	94,835	98,154	101,589	105,145	108,825	112,634	116,576	120,656
Office	-	2,373	4,032	1,090	1,110	1,130	1,153	1,176	1,199	1,223	1,223	1,223	1,248	1,248
Software Licenses & Maintenance	3,783	848	3,821	5,280	5,390	5,500	5,610	5,722	5,837	5,953	5,953	5,953	6,072	6,072
Telecommunications	27,679	28,113	24,193	29,230	29,810	30,410	31,018	31,639	32,271	32,917	32,917	32,917	33,575	33,575
Utilities (Furnace Oil, Gas, Etc)	12,404	14,756	13,480	25,080	26,330	27,650	29,586	31,656	33,872	36,244	36,244	36,244	38,781	38,781
Water and Wastewater	5,752	7,207	14,502	4,540	4,630	4,720	4,862	5,007	5,158	5,312	5,312	5,312	5,472	5,472
Hydro	636,009	612,961	609,003	673,190	654,934	618,550	668,034	721,477	779,195	841,530	841,530	841,530	908,853	908,853
Sewer Material	9,118	7,150	5,196	5,000	5,000	5,000	5,100	5,202	5,306	5,412	5,412	5,412	5,520	5,520
Vehicle Maintenance & Licenses	15,879	17,591	16,573	15,000	15,000	15,000	15,750	16,538	17,364	18,233	18,233	18,233	19,144	19,144
Meal Allowance	-	97	-	40	40	40	41	42	42	43	43	43	44	44
Miscellaneous	236	538	564	2,130	2,130	2,130	2,173	2,216	2,260	2,306	2,306	2,306	2,352	2,352
Telephone	1,468	1,854	3,170	1,560	1,590	1,620	1,652	1,685	1,719	1,754	1,754	1,754	1,789	1,789
Legal	-	3,892	-	3,180	3,180	3,180	3,244	3,308	3,375	3,442	3,442	3,442	3,511	3,511
Audit - Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	605	5,380	5,380	5,380	5,488	5,597	5,709	5,823	5,823	5,823	5,940	5,940
Eastdale Sewage Pump Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WPCP Sludge Haulage	55,701	62,472	-	40,250	40,250	40,250	41,458	42,701	43,982	45,302	45,302	45,302	46,661	46,661
OCWA Operating	661,268	679,300	652,619	763,960	786,880	810,490	826,700	843,234	860,098	877,300	877,300	877,300	894,846	894,846
OCWA Repairs & Maintenance	167,596	531,433	426,455	362,000	362,000	362,000	369,240	376,625	384,157	391,840	391,840	391,840	399,677	399,677
PILLS Payments	54,240	56,819	80,385	57,140	57,140	57,140	58,283	59,448	60,637	61,850	61,850	61,850	63,087	63,087
Contracts	6,614	-	10,279	5,300	5,410	5,520	5,630	5,743	5,858	5,975	5,975	5,975	6,095	6,095
Professional Development	4,387	6,469	5,617	3,830	3,830	3,830	3,907	3,985	4,064	4,146	4,146	4,146	4,229	4,229
Meals and Accommodations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advertisements	120	-	194	520	520	520	530	541	552	563	563	563	574	574
Sewage System Modeling Update	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-
Insurance	9,090	9,540	7,390	8,150	8,560	8,990	9,170	9,353	9,540	9,731	9,731	9,731	9,926	9,926
Insurance Claims-Sewer	-	-	-	7,500	7,500	7,500	7,650	7,803	7,959	8,118	8,118	8,118	8,281	8,281
ESA Annual Inspection Fees	5,220	5,313	5,313	7,850	8,010	8,170	8,333	8,500	8,670	8,843	8,843	8,843	9,020	9,020
Provisions for Uncollectibles - Sewer	2,785	350	80	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Equipment Rental	2,894	-	1,425	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Transfer to Admin	31,700	25,440	50,040	50,040	50,040	50,040	51,041	52,062	53,103	54,165	54,165	54,165	55,248	55,248
Transfer to Clerk	-	4,530	3,320	3,320	3,320	3,320	3,453	3,591	3,735	3,884	3,884	3,884	4,039	4,039
Transfer to Treasury	80,690	111,490	114,940	114,940	114,940	114,940	119,538	124,319	129,292	134,464	134,464	134,464	139,842	139,842
Transfer to IT	46,150	34,510	39,720	39,720	39,720	39,720	41,309	42,961	44,680	46,467	46,467	46,467	48,325	48,325
Sub Total Operating	2,137,343	2,585,326	2,246,254	2,412,283	2,463,882	2,418,277	2,509,912	2,606,650	2,708,847	2,816,883	2,821,859	2,826,984	2,941,573	2,947,011
Capital-Related														
Sewer plant - MOE	394,417	197,103	-	-	-	-	-	-	-	-	-	-	-	-
By-law 01-30 (sew/wat)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
By-law 02-43 (2001 Infil)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
By-law 03-20 (2002 Infil w/s)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
By-law 04-27 (2003 Infil sewer/water)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
By-law 05-18 (w/s infill cont 6)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
By-law 09-79 (w/s infill cont 10-15)	99,461	101,787	100,608	100,608	-	-	-	-	-	-	-	-	-	-
NEW CAPITAL DEBENTURES	-	-	-	-	150,000	150,000	150,000	250,000	250,000	250,000	250,000	250,000	250,000	300,000
Sub Total Capital Related	493,878	298,890	100,608	100,608	150,000	150,000	150,000	250,000	250,000	250,000	250,000	250,000	250,000	300,000
Total Expenditures	2,631,222	2,884,216	2,346,861	2,512,891	2,613,882	2,568,277	2,659,912	2,856,650	2,958,847	3,066,883	3,071,859	3,076,984	3,191,573	3,247,011

Table 3-2A (cont'd)
Wastewater Services – Operating Budget/Forecast

Description	Actual			Forecast										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Revenues														
Penalties/Interest on Sewer	16,588	21,041	22,578	22,578	22,578	22,578	22,578	22,578	22,578	22,578	22,578	22,578	22,578	22,578
Local Improvement Interest	32,195	44,371	38,332	37,565	37,565	37,565	36,814	36,814	36,814	29,451	29,451	-	-	-
Private Work - Sewer	2,555	457	5	-	-	-	-	-	-	-	-	-	-	-
Residential Sewer - Flat Rate	23,451	38,937	40,039	-	-	-	-	-	-	-	-	-	-	-
Residential Sewer - Base Rate	1,686,712	1,755,130	1,819,264	2,387,835	2,456,391	2,516,683	2,550,177	2,635,343	2,669,506	2,757,743	2,792,590	2,883,985	2,919,528	2,955,071
Residential Sewer - Diff Cons/Base/Flat	74	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Residential Sewer - Flat Rate	1,244	307	15,027	-	-	-	-	-	-	-	-	-	-	-
Non-Residential Sewer - Base Rate	396,256	409,603	420,614	-	-	-	-	-	-	-	-	-	-	-
Non-Residential Sewer - Diff Cons/Base/Flat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sewer Sludge Disposal	4,055	3,265	7,335	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Transfer from Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Clearview Contributions	-	-	127,581	-	-	-	-	-	-	-	-	-	-	-
Sewer Connection Fees	64,749	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Interest Earned on Reserves	-	131,165	181,949	155,823	158,940	162,119	165,361	168,668	172,042	175,482	178,992	182,572	186,223	186,223
Total Operating Revenue	2,227,880	2,404,276	2,672,725	2,618,802	2,690,475	2,753,946	2,789,930	2,878,404	2,915,941	3,000,255	3,038,611	3,104,135	3,143,330	3,178,873
Wastewater Billing Recovery - Operating	-403,341	-479,940	325,864	105,911	76,592	185,669	130,018	21,754	-42,906	-66,628	-33,248	27,151	-48,243	-68,137
Lifecycle Reserve Contribution (\$)	685,260	621,237	1,936,363	1,319,854	1,416,206	1,552,051	1,535,859	1,467,613	1,443,531	1,460,948	1,513,924	1,593,918	1,560,782	1,560,763
Wastewater Billing Recovery Consumption - Total	1,088,601	1,101,177	1,610,499	1,213,943	1,339,614	1,366,382	1,405,840	1,445,859	1,486,437	1,527,576	1,547,171	1,566,767	1,609,025	1,628,901

Table 3-2B
Wastewater Services – Consumption Rate Forecast

Description	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Total Wastewater Billing Recovery	1,088,601	1,101,177	1,235,852	1,213,943	1,339,614	1,366,382	1,405,840	1,445,859	1,486,437	1,527,576	1,547,171	1,566,767	1,609,025	1,628,901
Total Consumption (m ³)	1,814,335	1,805,208	1,993,310	1,926,893	2,060,944	2,070,275	2,098,269	2,126,263	2,154,257	2,182,251	2,210,245	2,238,239	2,266,232	2,294,226
Constant Rate	0.60	0.61	0.62	0.63	0.65	0.66	0.67	0.68	0.69	0.70	0.70	0.70	0.71	0.71

Table 4-1
Water Reserves Continuity/Forecast

Year	2017 Actual	2018 Actual	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Opening Balance	5,368,370	6,806,986	8,153,059	8,293,924	6,664,806	7,141,406	7,226,594	7,829,945	7,194,864	7,754,888	6,015,884	7,077,769	7,822,762
Reserve Contribution	994,221	1,326,219	998,057	1,010,402	1,056,216	1,169,155	968,667	1,181,030	1,234,857	1,186,410	1,169,046	1,246,337	1,230,523
Transfer to Capital	(222,793)	(128,767)	(984,340)	(2,766,668)	(713,920)	(1,213,500)	(495,645)	(1,947,500)	(805,250)	(3,056,125)	(238,000)	(632,000)	(175,000)
Transfer to Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Yrs Restatement	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Owner Repayment	561,515	-	-	-	-	-	-	-	-	-	-	-	-
Local Imp. Cost	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	105,673	148,621	127,147	127,147	134,305	129,533	130,328	131,389	130,417	130,711	130,839	130,656	130,735
Closing Balance	6,806,986	8,153,059	8,293,924	6,664,806	7,141,406	7,226,594	7,829,945	7,194,864	7,754,888	6,015,884	7,077,769	7,822,762	9,009,020

Table 4-2
Wastewater Reserves Continuity/Forecast

Year	2017 Actual	2018 Actual	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Opening Balance	7,007,590	8,314,290	9,973,859	11,143,713	11,525,669	12,762,850	13,778,458	15,108,959	14,703,590	15,934,038	14,940,042	16,098,960	17,224,742
Reserve Contribution	490,072	1,754,414	1,164,030	1,257,266	1,389,932	1,370,498	1,298,945	1,271,490	1,285,465	1,334,932	1,411,346	1,374,558	1,374,540
Transfer to Capital	(833)	(276,794)	(150,000)	(1,034,250)	(314,870)	(520,250)	(137,112)	(1,848,900)	(230,500)	(2,507,920)	(435,000)	(435,000)	(560,000)
Transfer to Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Yrs Restatement	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Owner Repayment	686,296	-	-	-	-	-	-	-	-	-	-	-	-
Local Imp. Cost	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	131,165	181,949	155,823	158,940	162,119	165,361	168,668	172,042	175,482	178,992	182,572	186,223	186,223
Closing Balance	8,314,290	9,973,859	11,143,713	11,525,669	12,762,850	13,778,458	15,108,959	14,703,590	15,934,038	14,940,042	16,098,960	17,224,742	18,225,505

Schedule A
Proposed Water / Wastewater Rates 2020

RESIDENTIAL RATES**MONTHLY BASE CHARGES:**

WATER	3/4" (19mm)	1" (25mm)	1.5" (40mm)	2" (50mm)	2.5" (63mm)	3" (75mm)	4" (100mm)	6" (150mm)
Mthly Base Charge	13.94	13.94	13.94	40.47	97.70	150.53	195.40	293.11
Annual Base Charge	167.33	167.33	167.33	485.66	1,172.44	1,806.39	2,344.75	3,517.32

WASTEWATER	3/4" (19mm)	1" (25mm)	1.5" (40mm)	2" (50mm)	2.5" (63mm)	3" (75mm)	4" (100mm)	6" (150mm)
Mthly Base Charge	16.37	16.37	16.37	47.45	114.54	176.48	229.09	343.63
Annual Base Charge	196.39	196.39	196.39	569.39	1,374.48	2,117.74	2,749.09	4,123.56

CONSUMPTION RATES:

Water (Per m ³)	\$	0.39
Wastewater (Per m ³)	\$	0.65

**** The base charge for water and/or wastewater to a single family residence zoned as residential will be equivalent to the charge for a 19mm (.75") service size regardless of the size of the service.**

NON-RESIDENTIAL RATES**MONTHLY BASE CHARGES:**

WATER	3/4" (19mm)	1" (25mm)	1.5" (40mm)	2" (50mm)	2.5" (63mm)	3" (75mm)	4" (100mm)	6" (150mm)
Mthly Base Charge	13.94	19.52	25.11	40.47	97.70	150.53	195.40	293.11
Annual Base Charge	167.33	234.28	301.37	485.66	1,172.44	1,806.39	2,344.75	3,517.32

WASTEWATER	3/4" (19mm)	1" (25mm)	1.5" (40mm)	2" (50mm)	2.5" (63mm)	3" (75mm)	4" (100mm)	6" (150mm)
Mthly Base Charge	16.37	22.89	29.45	47.45	114.54	176.48	229.09	343.63
Annual Base Charge	196.39	274.74	353.35	569.39	1,374.48	2,117.74	2,749.09	4,123.56

CONSUMPTION RATES:

Water (Per m ³)	\$	0.39
Wastewater (Per m ³)	\$	0.65

LIFESTYLE / CONDOMINIUM CORPORATIONS:**MONTHLY BASE CHARGES Per Unit:**

WATER	
Mthly Base Charge	10.47
Annual Base Charge	125.62

WASTEWATER	
Mthly Base Charge	12.27
Annual Base Charge	147.20

CONSUMPTION RATES:

Water (Per m ³)	\$	0.39
Wastewater (Per m ³)	\$	0.65

FLAT RATE / CONSTRUCTION RATE**MONTHLY BASE CHARGES:**

WATER	
Mthly Base Charge	17.85
Annual Base Charge	214.21

WASTEWATER	
Mthly Base Charge	21.16
Annual Base Charge	253.92

CONSUMPTION RATES:

Water (Per m ³)	NA
Wastewater (Per m ³)	NA