

TOWN OF LUNENBURG
SPECIAL COUNCIL MEETING (WATER RATE STUDY) AGENDA
Tuesday, March 17, 2026 | 5 pm
Lunenburg Town Hall – Council Chamber
120 Townsend Street



NOTICE: Council meetings are open to the public and held in Town Hall. **Please use the back entrance at 120 Townsend Street.** The public can also watch meetings through Zoom. To livestream this meeting starting at 6 pm, use this Zoom link:
<https://us06web.zoom.us/j/82349697464>

Please note that all Council meetings are livestreamed through Zoom and meeting recordings are archived on the Town's [YouTube](#) channel.

1. CALL TO ORDER

2. LAND ACKNOWLEDGEMENT

This meeting takes place in the traditional and ancestral territory of the Mi'kmaq people. We are all Treaty people.

3. ADDITIONS/ DELETIONS TO AGENDA

4. APPROVAL OF AGENDA

4.1 March 17, 2026, Special Council Meeting

Recommendation: That Council approve the agenda for the March 17, 2026, Special Council meeting as presented.

5. PRESENTATIONS

5.1 Town of Lunenburg Water Rate Study

Recommendation: That the Town of Lunenburg apply to The Nova Scotia Utility and Review Board for changes in its rates for Water and Water Service, Fire Protection and changes to its Rules and Regulations for customers served by the Lunenburg Water Utility, as set out in the Water Rate Study prepared by G.A. Isenor Consulting Limited in association with Blaine S. Rooney Consulting Limited.

6. ADJOURNMENT



Subject: Water Rate Study
From: Lisa Dagley, Director of Finance
Date: March 17, 2026 for Special Council Meeting

Recommendation

To approve the following draft motion regarding the Water Rate Study:

Draft Motion

Moved and seconded that the Town of Lunenburg apply to The Nova Scotia Utility and Review Board for changes in its rates for Water and Water Service, Fire Protection and changes to its Rules and Regulations for customers served by The Lunenburg Water Utility, as set out in The Water Rate Study prepared by G.A. Isenor Consulting Limited in association with Blaine S. Rooney Consulting Limited.

Alternatives

- Deny the request.
- Modify the request
- Refer the request to a committee

Background

The operating budget for the Water Utility for fiscal 2025/26 included undertaking a Water Rate Study. That study has now been completed by the Town's Water Rate consultant team of Gerry Isenor and Blaine Rooney and the study is attached as Schedule A to this cover memo.

Discussion and Financial

The Consultant team will be on hand to review the report with Council during the Special Budget meeting of March 17, 2026. The study covers three years, fiscal 2026/27, 2027/28 and 2028/29.

Residential changes are as follows:

| | |
|---------|------|
| 2026/27 | 8.5% |
| 2027/28 | 9.8% |
| 2028/29 | 7.5% |

Commercial changes vary depending on service type:

| | |
|---------|---------------|
| 2026/27 | 8.9% to 12.5% |
| 2027/28 | 9.4% to 10.7% |
| 2028/29 | 7.0% to 7.9% |

The consultants have also provided a Rate Comparison chart for and is attached as Schedule B.

Communications

Submitting a Water Rate Study to the Nova Scotia Utility and Review Board requires certain advertising to rate payers. Staff will ensure all legislative advertising requirements are completed. This item will also be advertised via the Town's website and social media platforms as well.

Attachments

Schedule A – Water Rate Study

Schedule B – Rate Comparison Chart

Town of Lunenburg Water Utility
Water Rate Study

Prepared By

G. A. Isenor Consulting Limited

in Association with

Blaine S. Rooney Consulting Limited

06-Mar-26

INDEX

NOTES TO WORKSHEETS

WORKSHEETS B-1 TO D-2

SCHEDULES A, B, AND C – RATES AND CHARGES

SCHEDULE D – RULES AND REGULATIONS

**LUNENBURG WATER UTILITY
NOTES ON WORKSHEETS
SUPPLEMENTAL NOTES ON WORKSHEETS**

WORKSHEET B-1

The worksheet includes borrowing in all three test years based on the capital works identified on Worksheet B-3.

The worksheet includes a transfer from the Accumulated Surplus of \$70,000 in 2026/27 and \$30,000 in 2027/28 to Non-operating Revenue on Worksheet B-2 to smooth the rate increases in the first two test years.

WORKSHEET C-4

The total number of customers are projected to increase each year by meter size are contained in the following table.

| Meter Size | 2026/27 Projected Growth | 2027/28 Projected Growth | 2028/29 Projected Growth |
|------------|-----------------------------|-----------------------------|-----------------------------|
| 5/8" | | 2 | 2 |

GENERAL NOTES ON WORKSHEETS

Worksheet B-1

This worksheet includes a summary of the operating revenues, operating expenditures, non-operating revenues and non-operating expenditures for the years 24/25 (actual) and 25/26 (Projected) as provided by the Utility.

Operating Revenues - The operating revenue for 26/27, 27/28 and 28/29 is based on the Utility's budget. The revenue includes an increase in revenue based on projected growth in customers. The fire protection rate is based on rate calculated by the Utility.

Operating Expenditures - The projection of expenses for the test years is as derived from Worksheet B-2a/2b/2c/2d/2e. The Depreciation has been calculated based on the addition of the planned infrastructure as contained in Worksheet B-3.

Non-operating Revenues – There is non-operating revenue projected during the test years based on the Utility's budget for interest and other non-operating revenue.

Non-operating Expenditures – The non-operating expenditures include interest and principal on the existing debt and earnings.

Accumulated Surplus (Deficit) The Utility has a projected deficit in all test years.

Worksheet B-2

This worksheet takes the information from Worksheet B-1 to develop revenue requirements for the years for 26/27, 27/28 and 28/29.

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

This worksheet provides the breakdown of the estimated operating expenditures as provided by the Utility for the year 25/26. The projected expenditures for the years for 26/27, 27/28 and 28/29 are taken from information provided by the Utility and are based on projections prepared by the Utility.

Worksheet B-3

This worksheet calculates the depreciation per year and the depreciation fund balance based on the proposed capital works for the years 25/26, 26/27, 27/28 and 28/29. The depreciation fund balance for the year 24/25 is taken from the Financial Statements.

Worksheet B-4

This worksheet is used for the projected capital contribution.

Worksheet B-5

This worksheet allocates the assets of the Utility between general service and fire protection. Each year includes the addition of the proposed capital works identified in Worksheet B-3. Production assets are allocated 90% general service and 10% fire protection. Demand assets are allocated 40% general service and 60% fire protection.

Worksheet C-1

This worksheet uses the percentage of total assets allocated to fire protection from Worksheet B-5 to determine the allocation of transmission and distribution; depreciation, taxes and return on rate base to the fire protection charge. The remaining expenses are allocated at 10% to fire protection.

Worksheet C-2

This worksheet calculates the return on rate base

Worksheet C-3

This worksheet allocates expenses among customer charge, base charge, delivery and production.

Worksheet C-4

This worksheet sets out the number and size of meters in the Utility and by use of the capacity ratio establishes the system equivalents.

Worksheet C-5

This worksheet uses the information from Worksheet's C-3 and C-4 to calculate quarterly base charge for each size of meter.

Worksheet C-6

This worksheet sets out the water consumption by meter size. The data for current year is based on information provided by the Utility.

Worksheet C-7

This worksheet uses information from Worksheet's C-3 and C-6 to calculate the consumption charge for years 26/27, 27/28 and 28/29.

Worksheet C-8

This worksheet is used as a check to determine that the potential revenues will be the same as the requirements on Worksheet C-3.

Worksheet D-1

This worksheet is a comparison of existing and proposed rates.

Worksheet D-2

This worksheet provides a comparative statement of Operations for the current year as well as the test years.

Updated Worksheet B-1

06-Mar-26

| Town of Lunenburg Water Utility | | | | | |
|--|---------------------|---------------------|--------------------------------|------------------------|------------------------|
| Comparitive Statement of Operations | | | | | |
| Fiscal Years ending March 31st | | | | | |
| | 2024/25 (Actual) | 2025/26 (Budget) | Projection Using Current Rates | | |
| | | | 2026/27 (Projected) | 2027/28 (Projected) | 2028/29 (Projected) |
| OPERATING REVENUES | | | | | |
| Metered Sales | 635,612 | 642,300 | 655,200 | 668,300 | 681,700 |
| Flat Rate Sales - Residential | 771,412 | 765,000 | 780,300 | 795,900 | 811,800 |
| Public Fire Protection | 328,900 | 328,900 | 328,900 | 328,900 | 328,900 |
| Private Fire Protection | 0 | 1,000 | 1,000 | 1,000 | 1,000 |
| Sprinkler Accounts | 7,400 | 7,400 | 7,400 | 7,400 | 7,400 |
| Connection Charges | | 6,000 | 6,000 | 6,000 | 6,000 |
| Other | 14,133 | 1,200 | 1,200 | 1,200 | 1,200 |
| Total | 1,757,457 | 1,751,800 | 1,780,000 | 1,808,700 | 1,838,000 |
| OPERATING EXPENDITURES | | | | | |
| Source of Supply | 25,253 | 35,600 | 37,800 | 38,904 | 40,042 |
| Pumping | 50,690 | 61,500 | 71,200 | 74,176 | 77,284 |
| Water Treatment | 402,423 | 459,000 | 497,600 | 516,438 | 536,037 |
| Transmission and Distribution | 200,508 | 234,500 | 252,900 | 259,779 | 266,878 |
| Administration and General | 524,595 | 544,900 | 527,000 | 535,282 | 549,722 |
| Depreciation | 316,728 | 374,404 | 438,207 | 476,968 | 498,266 |
| Taxes | 43,479 | 43,500 | 43,500 | 43,500 | 43,500 |
| Total | 1,563,676 | 1,753,404 | 1,868,207 | 1,945,047 | 2,011,729 |
| OPERATING PROFIT (LOSS) | 193,781 | -1,604 | -88,207 | -136,347 | -173,729 |
| NON-OPERATING REVENUES | | | | | |
| Jobbing and Contracts | 0 | 500 | 500 | 500 | 500 |
| Interest | 25,181 | 19,500 | 19,500 | 19,500 | 19,500 |
| Grants from Province (HST Offset) | 14,004 | 12,000 | 12,000 | 12,000 | 12,000 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total | 39,185 | 32,000 | 32,000 | 32,000 | 32,000 |
| NON-OPERATING EXPENDITURES | | | | | |
| Debt Charges - Principal | 40,750 | 40,750 | 40,750 | 93,250 | 93,250 |
| Debt Charges - Interest | 12,430 | 11,450 | 29,550 | 46,550 | 44,035 |
| New Debt - Principal | 0 | | 0 | 0 | 0 |
| New Debt - Interest | 0 | | 0 | 0 | 0 |
| New Debt - Principal | 0 | | | 24,059 | 25,503 |
| New Debt - Interest | 0 | | | 33,600 | 32,156 |
| New Debt - Principal | 0 | | | | 13,533 |
| New Debt - Interest | 0 | 0 | 0 | 0 | 18,900 |
| Reserve for Land Purchase | 103,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Reserve for Membrane Replacement | 26,000 | 26,000 | 40,000 | 40,000 | 75,000 |
| Dividend to Owner | 50,000 | 0 | 0 | 0 | 50,000 |
| Capital out of Revenue | 0 | | | | |
| Other | 0 | 0 | | | |
| Total | 232,180 | 83,200 | 115,300 | 242,459 | 357,377 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 786 | (52,804) | (171,507) | (346,806) | (499,106) |
| SURPLUS AT BEGINNING OF YEAR | 254,887 | 255,673 | 202,869 | (38,638) | (415,444) |
| TRANSFER TO NON-OPERATING REVENUE | | | (70,000) | (30,000) | 0 |
| ACCUMULATED SURPLUS (DEFICIT) | 255,673 | 202,869 | (38,638) | (415,444) | (914,550) |

Worksheet B-2

06-Mar-26

| Town of Lunenburg Water Utility | | | | |
|---|------------------|--------------------|--------------------|--------------------|
| Statement of Operating Expenditures and Revenue Requirements | | | | |
| | 2025/26 | 2026/27 | 2027/28 | 2028/29 |
| | (Budget) | (Projected) | (Projected) | (Projected) |
| OPERATING EXPENDITURES | | | | |
| Source of Supply | 35,600 | 37,800 | 38,904 | 40,042 |
| Pumping | 61,500 | 71,200 | 74,176 | 77,284 |
| Water Treatment | 459,000 | 497,600 | 516,438 | 536,037 |
| Transmission and Distribution | 234,500 | 252,900 | 259,779 | 266,878 |
| Administration and General | 544,900 | 527,000 | 535,282 | 549,722 |
| Depreciation | 374,404 | 438,207 | 476,968 | 498,266 |
| Taxes | 43,500 | 43,500 | 43,500 | 43,500 |
| Total | 1,753,404 | 1,868,207 | 1,945,047 | 2,011,729 |
| NON OPERATING EXPENSES | | | | |
| Debt Charges - Principal | 40,750 | 40,750 | 93,250 | 93,250 |
| Debt Charges - Interest | 11,450 | 29,550 | 46,550 | 44,035 |
| New Debt - Principal | 0 | 0 | 0 | 0 |
| New Debt - Interest | 0 | 0 | 0 | 0 |
| New Debt - Principal | 0 | 0 | 24,059 | 25,503 |
| New Debt - Interest | 0 | 0 | 33,600 | 32,156 |
| New Debt - Principal | 0 | 0 | 0 | 13,533 |
| New Debt - Interest | 0 | 0 | 0 | 18,900 |
| Reserve for Land Purchase | 5,000 | 5,000 | 5,000 | 5,000 |
| Reserve for Membrane Replacement | 26,000 | 40,000 | 40,000 | 75,000 |
| Dividend to Owner | 0 | 0 | 0 | 50,000 |
| Capital out of Revenue | 0 | 0 | 0 | 0 |
| Other Transfer from Reserves | 0 | 0 | 0 | 0 |
| Total | 83,200 | 115,300 | 242,459 | 357,377 |
| LESS NON-OPERATING REVENUES | | | | |
| Jobbing and Contracts | 500 | 500 | 500 | 500 |
| Interest | 19,500 | 19,500 | 19,500 | 19,500 |
| Grants from Province of Nova Scotia | 12,000 | 12,000 | 12,000 | 12,000 |
| Other - Transfer from Operating Surplus | 0 | 70,000 | 30,000 | 0 |
| Total | 32,000 | 102,000 | 62,000 | 32,000 |
| LESS OTHER OPERATING REVENUE | | | | |
| Private Fire Protection | 1,000 | 1,000 | 1,000 | 1,000 |
| Sprinkler Service | 7,400 | 7,400 | 7,400 | 7,400 |
| Connection Charges | 6,000 | 6,000 | 6,000 | 6,000 |
| Other Revenue | 1,200 | 1,200 | 1,200 | 1,200 |
| Total | 15,600 | 15,600 | 15,600 | 15,600 |
| REVENUE REQUIRED FROM FIRE PROTECTION AND WATER CUSTOMERS | 1,789,004 | 1,865,907 | 2,109,906 | 2,321,506 |

**Town of Lunenburg Water Utility
Statement of Operating Expenditures**

| | 2024/25 (Actual) | 2025/26 (Budget) | 2026/27 (Projected) | 2027/28 (Projected) | 2028/29 (Projected) |
|---|---------------------|---------------------|------------------------|------------------------|------------------------|
| SOURCE OF SUPPLY | | | | | |
| Supervision and Engineering | 11,615 | 14,400 | 16,300 | 16,789 | 17,293 |
| WRO Labour | 9,123 | 12,200 | 12,500 | 12,875 | 13,261 |
| Maintenance of Plant - Intakes (Diver) | 0 | 4,000 | 4,000 | 4,120 | 4,244 |
| Repairs to Intake Screens | 3,483 | 4,000 | 4,000 | 4,120 | 4,244 |
| Dept of Environment License | 1,032 | 1,000 | 1,000 | 1,000 | 1,000 |
| Other | 0 | 0 | 0 | 0 | 0 |
| TOTAL SOURCE OF SUPPLY | 25,253 | 35,600 | 37,800 | 38,904 | 40,042 |
| PUMPING | | | | | |
| Supervision and Engineering | 11,615 | 14,400 | 16,300 | 16,789 | 17,293 |
| WRO Labour | 528 | 3,500 | 3,600 | 3,708 | 3,819 |
| Power Purchased | 33,573 | 34,300 | 42,000 | 44,100 | 46,305 |
| Telephone | 203 | 300 | 300 | 309 | 318 |
| Repairs to Building/Materials Pumphouse | 4,283 | 5,000 | 5,000 | 5,150 | 5,305 |
| Repairs to Pumps | 488 | 4,000 | 4,000 | 4,120 | 4,244 |
| Other | | 0 | 0 | 0 | 0 |
| TOTAL POWER AND PUMPING | 50,690 | 61,500 | 71,200 | 74,176 | 77,284 |
| WATER TREATMENT | | | | | |
| Supervision and Engineering | 11,615 | 14,400 | 16,300 | 16,789 | 17,293 |
| Training | 3,314 | 5,500 | 5,500 | 5,665 | 5,835 |
| Clothing | 1,080 | 1,500 | 1,500 | 1,545 | 1,591 |
| Water Resources Operators Labour | 99,203 | 124,000 | 129,000 | 132,870 | 136,856 |
| Water Resources Operator Benefits | 25,595 | 33,900 | 35,900 | 36,977 | 38,086 |
| Chemical Additives | 94,135 | 110,000 | 115,500 | 121,275 | 127,339 |
| Supplies and Small Tools | 7,983 | 6,500 | 6,500 | 6,695 | 6,896 |
| Water Testing | 16,573 | 24,000 | 20,000 | 20,600 | 21,218 |
| Water Testing Labour | 21,600 | 26,000 | 26,000 | 26,780 | 27,583 |
| WTP Spare /Replacement Parts | 13,300 | 11,000 | 16,000 | 16,480 | 16,974 |
| WTP Laboratory Materials | 1,990 | 2,000 | 5,000 | 5,150 | 5,305 |
| NSPI - Treatment Plant | 68,388 | 69,800 | 80,000 | 84,000 | 88,200 |
| Telephone Line/SCADA System/ Security | 1,970 | 5,400 | 5,400 | 5,562 | 5,729 |
| WTP Repairs and Maintenance | 35,676 | 25,000 | 35,000 | 36,050 | 37,132 |
| Other | 0 | 0 | 0 | 0 | 0 |
| TOTAL WATER TREATMENT | 402,423 | 459,000 | 497,600 | 516,438 | 536,037 |

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

| TRANSMISSION AND DISTRIBUTION | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|
| Portion of Engineer and Foreman's Salary | 41,675 | 53,000 | 59,700 | 61,491 | 63,336 |
| Public Works Dept Labour | 20,648 | 20,000 | 20,000 | 20,600 | 21,218 |
| Maintenance of Standpipe (Garden Lots) | 2,588 | 3,000 | 6,000 | 6,180 | 6,365 |
| Electricity/SCADA/Standpipe | 3,667 | 1,900 | 2,300 | 2,392 | 2,488 |
| Maintenance of WTP Standpipe (Northwest) | 1,069 | 3,000 | 6,000 | 6,180 | 6,365 |
| Telephone Line/SCADA System | 779 | 1,000 | 1,000 | 1,030 | 1,061 |
| Materials for Maintenance of Mains | 18,877 | 10,000 | 10,000 | 10,300 | 10,609 |
| Equipment Rental for Mains and Services | 20,029 | 25,000 | 25,000 | 25,000 | 25,000 |
| Water Leak Investigations | 1,787 | 3,000 | 3,000 | 3,090 | 3,183 |
| Fire Flow Testing | 0 | 2,000 | 2,000 | 2,060 | 2,122 |
| Materials for Maintenance of Hydrants and Services | 16,952 | 20,700 | 20,700 | 21,321 | 21,961 |
| Public Works Labour for Hydrants and Services | 8,898 | 15,000 | 15,000 | 15,450 | 15,914 |
| Advertising / Notices | 0 | 1,000 | 1,000 | 1,030 | 1,061 |
| Fuel Heat for Stores | 12,471 | 12,800 | 14,000 | 14,420 | 14,853 |
| Electricity for Stores | 6,078 | 6,700 | 8,000 | 8,400 | 8,820 |
| Water Charges for Stores | 548 | 600 | 600 | 600 | 600 |
| Sewer Charges for Stores | 1,693 | 1,800 | 1,800 | 1,800 | 1,800 |
| Supplies and Repairs for Stores | 16,106 | 15,000 | 15,000 | 15,450 | 15,914 |
| Janitorial for Stores | 4,413 | 3,700 | 5,000 | 5,150 | 5,305 |
| Security for Stores | 837 | 500 | 500 | 500 | 500 |
| In House Labour for Stores | 2,355 | 15,000 | 15,000 | 15,450 | 15,914 |
| Telephone/Cell Phone/Internet for Stores | 6,531 | 6,000 | 6,500 | 6,695 | 6,896 |
| Fuel for Transportation Vehicles | 5,000 | 4,000 | 4,000 | 4,120 | 4,244 |
| Repairs and Maintenance for Transportation Vehicles | 5,541 | 8,000 | 9,000 | 9,270 | 9,549 |
| Car Allowance - WRM/Eng/Superintendent | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| Radio License/Repairs | 766 | 600 | 600 | 600 | 600 |
| Other | | 0 | 0 | 0 | 0 |
| TOTAL TRANSMISSION AND DISTRIBUTION | 200,508 | 234,500 | 252,900 | 259,779 | 266,878 |
| ADMINISTRATION AND GENERAL | | | | | |
| Portion of Finance Director | 18,795 | 30,600 | 34,300 | 35,329 | 36,389 |
| Meter Reading Salary/Expense | 5,559 | 6,100 | 6,100 | 6,283 | 6,471 |
| Portion of Bookkeeping Salaries | 69,032 | 46,000 | 49,300 | 50,779 | 52,302 |
| Supplies - Billing and Collections | 3,610 | 4,000 | 4,000 | 4,120 | 4,244 |
| Computer Maintenance | 19,394 | 18,000 | 18,500 | 19,055 | 19,627 |
| Portion of Cashier Salaries | 14,546 | 15,200 | 16,400 | 16,892 | 17,399 |
| Provision for Uncollectable Accounts | 14,274 | 3,000 | 5,000 | 3,000 | 3,000 |
| Portion of Council Honorariums | 35,424 | 40,200 | 41,000 | 42,230 | 43,497 |
| Portion Staff Salaries | 38,894 | 67,300 | 50,200 | 51,706 | 53,257 |
| Portion of Office Staff Salaries | 88,407 | 93,400 | 86,100 | 88,683 | 91,343 |
| Employment Benefits | 83,302 | 98,600 | 91,000 | 93,730 | 96,542 |
| Training and Conferences & Memberships | 5,801 | 5,000 | 5,000 | 5,150 | 5,305 |
| Council Training and Conferences | 3,967 | 3,800 | 5,500 | 5,665 | 5,835 |
| Bank Charges | 1,157 | 2,000 | 2,000 | 2,000 | 2,000 |
| Misc. Office Supplies | 5,410 | 5,000 | 5,500 | 5,665 | 5,835 |
| Furniture and Equipment | 6,977 | 10,000 | 13,000 | 13,390 | 13,792 |
| Auditors Fees | 6,570 | 6,300 | 6,500 | 6,695 | 6,896 |
| Consultant fees - Water Rate Study/advertising | 0 | 10,000 | 5,000 | 0 | 0 |
| Engineering Consulting Fees | 39,230 | 7,500 | 8,000 | 8,240 | 8,487 |
| Legal Fees | 3,750 | 7,500 | 7,500 | 7,725 | 7,957 |
| Communications | 4,565 | 7,800 | 8,000 | 8,240 | 8,487 |
| Payroll Administration | 1,300 | 1,300 | 1,300 | 1,300 | 0 |
| Regulatory Fee | 1,951 | 2,000 | 2,000 | 2,060 | 2,122 |
| Fire and Auto Insurance | 48,380 | 50,000 | 51,500 | 53,045 | 54,636 |
| Rent - Town Office Use | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 |
| Rent - Victoria Road Building | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 |
| Other - Council training and Conferences | | 0 | 0 | 0 | 0 |
| TOTAL ADMINISTRATION AND GENERAL | 524,595 | 544,900 | 527,000 | 535,282 | 549,722 |

06-Mar-26

| Town of Lunenburg Water Utility | | | | |
|--|--|---|-------------------------------------|------------------------|
| 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 for previous year | 316,728 |
| LAND AND LAND RIGHTS | | | | |
| Source of Supply Land | 0 | | | 0 |
| Land - General | | | | 0 |
| STRUCTURES AND IMPROVEMENTS | | | | |
| Source of Supply Structures | 1,319,000 | 0 | 0.04 | 52,760 |
| Power and Pumping Structures | 0 | | 0.04 | 0 |
| Purification | | | 0.05 | 0 |
| Distribution Reservoirs and Standpipes | 0 | 0 | 0.04 | 0 |
| Building Repairs | 0 | | 0.05 | 0 |
| Water Treatment Plant | 0 | 0 | 0.04 | 0 |
| Other - Raw water Pumphouse Foundation Repair | 25,000 | 0 | 0.05 | 1,250 |
| Other | 0 | 0 | 0.05 | 0 |
| Equipment | | | | |
| Electrical Pumping | 0 | 0 | 0.05 | 0 |
| Purification Equipment | 60,000 | 0 | 0.05 | 3,000 |
| Office Furniture and Equipment | 0 | | | 0 |
| Transportation Equipment | 0 | 0 | 0.1 | 0 |
| Tools and Work Equipment | 0 | | 0.2 | 0 |
| Software / computers | 0 | | 0.02 | 0 |
| Control and Monitoring equipment | 0 | | 0.2 | 0 |
| Transmission and Distribution Equipment | 0 | 0 | 0 | 0 |
| Corrosion Control | 0 | | 0.1 | 0 |
| Distribution Renewals | | | 0.04 | 0 |
| Mains | | | | |
| Transmission | 0 | 0 | 0.0133 | 0 |
| Distribution | 0 | 0 | 0.0133 | 0 |
| Meters | 0 | 0 | 0.05 | 0 |
| Hydrants | 20,000 | 0 | 0.0133 | 266 |
| Sprinkler Connections | 0 | 0 | | 0 |
| Services | 20,000 | 0 | 0.02 | 400 |
| Other | 0 | 0 | 0.02 | 0 |
| TOTAL | 1,444,000 | 0 | 1 | 57,676 |
| Source of Funding | | | | |
| | | Depreciation Fund Balance beginning of year | | 1,779,947 |
| External Funding | 0 | Interest on Fund balance | | 22,249 |
| Depreciation fund | 656,000 | Fund balance before expenditures | | 1,802,196 |
| Borrowed by the Utility included in debt financing | 788,000 | Depreciation in Current Year | | 374,404 |
| Capital Reserve Fund | 0 | Less Expenditures in Current Year | | -656,000 |
| Withdrawal from Capital Reserve | 0 | | | |
| TOTAL | 1,444,000 | Balance after expenditures | | 1,520,600 |

| Town of Lunenburg Water Utility | | | | |
|--|--|--|---|------------------------|
| 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 for previous year | 374,404 |
| LAND AND LAND RIGHTS | | | | |
| Source of Supply Land | 0 | | | 0 |
| Land - General | | | | 0 |
| STRUCTURES AND IMPROVEMENTS | | | | |
| Source of Supply Structures - Spillway Repairs | 0 | | 0.05 | 0 |
| Power and Pumping Structures | 0 | | 0.05 | 0 |
| Purification | | | 0.05 | 0 |
| Distribution Reservoirs and Standpipes | 586,000 | 0 | 0.01333 | 7,811 |
| Building Repairs | 0 | 0 | 0.04 | 0 |
| Water Treatment Plant | 0 | 0 | 0.05 | 0 |
| Other - Armouries Exterior Improvements | 25,000 | 0 | 0.05 | 1,250 |
| Other | 0 | 0 | 0.05 | 0 |
| Equipment | | | | |
| Electrical Pumping | 0 | 0 | 0.05 | 0 |
| Purification Equipment | 0 | 0 | 0.05 | 0 |
| Office Furniture and Equipment | 0 | | | 0 |
| Transportation Equipment | 0 | 0 | 0.1 | 0 |
| Tools and Work Equipment | 0 | 0 | 0.1 | 0 |
| Software / computers | 0 | | | 0 |
| Control and Monitoring equipment | 0 | 0 | 0 | 0 |
| Corrosion Control | 0 | 0 | 0.1 | 0 |
| Other - Infrastructure Master Plan | 0 | | 0.05 | 0 |
| Mains | | | | |
| Transmission | 100,000 | 0 | 0.0133 | 1,330 |
| Distribution | 26,000 | 0 | 0.0133 | 346 |
| Meters | 1,048,000 | 0 | 0.05 | 52,400 |
| Hydrants | 20,000 | 0 | 0.0133 | 266 |
| Sprinkler Connections | 0 | 0 | | 0 |
| Services | 20,000 | 0 | 0.02 | 400 |
| Other | 0 | 0 | 0.3333 | 0 |
| TOTAL | 1,825,000 | 0 | 1 | 63,803 |
| Source of Funding | | | | |
| | | | Depreciation Fund Balance beginning of year | 1,520,600 |
| External Funding | | | Interest on Fund balance | 19,008 |
| Depreciation fund | 1,825,000 | | Fund balance before expenditures | 1,539,608 |
| Long Term Debt | 0 | | Plus Depreciation in Current Year | 438,207 |
| Capital Reserve Fund | 0 | | Less Expenditures in Current Year | -1,825,000 |
| Withdrawal from Membrane Reserve | 0 | | | |
| TOTAL | 1,825,000 | | Balance after expenditures | 152,815 |

| Town of Lunenburg Water Utility | | | | |
|--|--|--|---|------------------------|
| 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 for previous year | 438,207 |
| LAND AND LAND RIGHTS | | | | |
| Source of Supply Land | 0 | 0 | 0 | 0 |
| Source Water Protection | | | | 0 |
| STRUCTURES AND IMPROVEMENTS | | | | 0 |
| Source of Supply Structures | 140,000 | 0 | 0.04 | 5,600 |
| Power and Pumping Structures | 0 | 0 | 0.02 | 0 |
| Purification | | | 0 | 0 |
| Distribution Reservoirs and Standpipes | 0 | 0 | 0.04 | 0 |
| Water Treatment Plant - T1 & T2 Tank Replacements | 105,000 | 0 | 0.1 | 10,500 |
| Other | 0 | 0 | 0.04 | 0 |
| Other | 0 | 0 | 0.125 | 0 |
| Equipment | | | | 0 |
| Electrical Pumping | 0 | 0 | 0.05 | 0 |
| Purification Equipment | 0 | 0 | 0.1 | 0 |
| Office Furniture and Equipment | 0 | 0 | 0.05 | 0 |
| Transportation Equipment | 0 | 0 | 0.1 | 0 |
| Tools and Work Equipment | 0 | 0 | 0.1 | 0 |
| Software / computers | 0 | 0 | 0.1 | 0 |
| Control and Monitoring equipment | 0 | 0 | 0.1 | 0 |
| Transmission and Distribution Equipment | 0 | 0 | 0 | 0 |
| Other Fire Flow Study | 0 | 0 | 0.1 | 0 |
| Mains | | | | 0 |
| Transmission | 1,000,000 | 500,000 | 0.01333 | 13,330 |
| Distribution | 650,000 | 275,000 | 0.01333 | 8,665 |
| Meters | 0 | 0 | 0.05 | 0 |
| Hydrants | 20,000 | 0 | 0.01333 | 267 |
| Sprinkler Connections | 0 | | | 0 |
| Services | 20,000 | 0 | 0.02 | 400 |
| Other | 0 | | 0.02 | 0 |
| TOTAL | 1,935,000 | 775,000 | | 38,761 |
| Source of Funding | | | | |
| | | | Depreciation Fund Balance beginning of year | 152,815 |
| External Funding | 775,000 | | Interest on Fund balance | 1,910 |
| Depreciation fund | 600,000 | | Fund balance before expenditures | 154,725 |
| Long Term Debt | 560,000 | | Plus Depreciation in Current Year | 476,968 |
| Capital Reserve Fund | 0 | | Less Expenditures in Current Year | -600,000 |
| Withdrawal from Membrane Reserve | 0 | | | |
| TOTAL | 1,935,000 | | Balance after expenditures | 31,693 |

| Town of Lunenburg Water Utility | | | | |
|--|--|---|----------------------|------------------------|
| Calculation of Depreciation of Tangible Plant at Total Cost | | | | |
| 2028/29 | | | | |
| | Additions to Utility Plant in Service | Capital Cost Contribution from Others | Depreciation Rate | Annual Depreciation |
| | | Depreciation rate for previous year | | 476,968 |
| LAND AND LAND RIGHTS | | | | |
| Source of Supply Land | 0 | | | 0 |
| Land - General | | | | 0 |
| STRUCTURES AND IMPROVEMENTS | | | | 0 |
| Source of Supply Structures | 0 | | 0.01333 | 0 |
| Power and Pumping Structures | 0 | | | 0 |
| Purification | | | 0.05 | 0 |
| Distribution Reservoirs and Standpipes | 0 | 0 | 0.1 | 0 |
| Water Treatment Plant- Membrane Replacement | 0 | 0 | 0.1 | 0 |
| Other | 0 | 0 | 0.04 | 0 |
| Other | 0 | 0 | 0.1 | 0 |
| Equipment | 0 | | | 0 |
| Electrical Pumping | | 0 | 0.05 | 0 |
| Purification Equipment | 0 | 0 | 0.05 | 0 |
| Office Furniture and Equipment | 0 | | | 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 | | | 0 |
| Transmission and Distribution Equipment | 0 | 0 | 0.05 | 0 |
| Generator | 0 | | | 0 |
| Mains | 0 | | | 0 |
| Transmission | 1,000,000 | 500,000 | 0.0133 | 13,300 |
| Distribution | 550,000 | 275,000 | 0.01333 | 7,332 |
| Meters | 0 | | 0.05 | 0 |
| Hydrants | 20,000 | | 0.01333 | 267 |
| Sprinkler Connections | 0 | | | 0 |
| Services | 20,000 | 0 | 0.02 | 400 |
| Other | 0 | | | 0 |
| TOTAL | 1,590,000 | 775,000 | 1 | 21,298 |
| Source of Funding | | | | |
| | | Depreciation Fund Balance beginning of year | | 31,693 |
| External Grant | 775,000 | Interest on Fund balance | | 396 |
| Depreciation fund | 500,000 | Fund balance before expenditures | | 32,090 |
| Long Term Debt | 315,000 | Plus Depreciation in Current Year | | 498,266 |
| Capital Reserve Fund | 0 | Less Expenditures in Current Year | | -500,000 |
| Withdrawal from Membrane Reserve | 0 | | | |
| TOTAL | 1,590,000 | Balance after expenditures | | 30,356 |

| Town of Lunenburg Water Utility | | | |
|--|--|-------------------|---------------------|
| Calculation of Amortization on Capital Contributions (to Plant) | | | |
| 2025/26 | | | |
| | Capital Contributions to Utility Plant in Service | Amortization Rate | Annual Amortization |
| LAND AND LAND RIGHTS | | | |
| Source of Supply Land | 0 | 0.00 | 0 |
| Land - General | 0 | 0.00 | 0 |
| STRUCTURES AND IMPROVEMENTS | 0 | 0.00 | 0 |
| Source of Supply Structures Flood Study | 0 | 0.04 | 0 |
| Power and Pumping Structures | 0 | 0.04 | 0 |
| Purification | 0 | 0.05 | 0 |
| Distribution Reservoirs and Standpipes | 0 | 0.04 | 0 |
| Water Treatment Plant | 0 | 0.04 | 0 |
| Test Well | 0 | 0.05 | 0 |
| Other | 0 | 0.05 | 0 |
| Equipment | 0 | 0.00 | 0 |
| Electrical Pumping | 0 | 0.05 | 0 |
| Purification Equipment | 0 | 0.05 | 0 |
| Office Furniture and Equipment | 0 | 0.00 | 0 |
| Transportation Equipment | 0 | 0.10 | 0 |
| Tools and Work Equipment | 0 | 0.20 | 0 |
| Software / computers | 0 | 0.02 | 0 |
| Control and Monitoring equipment | 0 | 0.20 | 0 |
| Transmission and Distribution Equipment | 0 | 0.00 | 0 |
| Corrosion Control | 0 | 0.10 | 0 |
| Net Metering Assessment | 0 | 0.04 | 0 |
| Mains | 0 | 0.00 | 0 |
| Transmission | 0 | 0.0133 | 0 |
| Distribution | 0 | 0.0133 | 0 |
| Meters | 0 | 0.05 | 0 |
| Hydrants | 0 | 0.0133 | 0 |
| Sprinkler Connections | 0 | 0.00 | 0 |
| Services | 0 | 0.02 | 0 |
| Other | 0 | 0.02 | 0 |
| TOTAL | 0 | | 0 |

| Town of Lunenburg Water Utility | | | |
|--|--|-------------------|---------------------|
| Calculation of Amortization on Capital Contributions (to Plant) | | | |
| 2026/27 | | | |
| | Capital Contributions to Utility Plant in Service | Amortization Rate | Annual Amortization |
| LAND AND LAND RIGHTS | | | |
| Source of Supply Land | 0 | 0.00 | 0 |
| Land - General | 0 | 0.00 | 0 |
| STRUCTURES AND IMPROVEMENTS | 0 | 0.00 | 0 |
| Source of Supply Structures Flood Study | 0 | 0.05 | 0 |
| Power and Pumping Structures | 0 | 0.05 | 0 |
| Purification | 0 | 0.05 | 0 |
| Distribution Reservoirs and Standpipes | 0 | 0.01 | 0 |
| Water Treatment Plant | 0 | 0.05 | 0 |
| Test Well | 0 | 0.05 | 0 |
| Other | 0 | 0.05 | 0 |
| Equipment | 0 | 0.00 | 0 |
| Electrical Pumping | 0 | 0.05 | 0 |
| Purification Equipment | 0 | 0.05 | 0 |
| Office Furniture and Equipment | 0 | 0.00 | 0 |
| Transportation Equipment | 0 | 0.1000 | 0 |
| Tools and Work Equipment | 0 | 0.10 | 0 |
| Software / computers | 0 | 0.00 | 0 |
| Control and Monitoring equipment | 0 | 0.00 | 0 |
| Digital Mapping | 0 | 0.00 | 0 |
| Generator | 0 | 0.10 | 0 |
| Mains | 0 | 0.05 | 0 |
| Transmission | 0 | 0.0133 | 0 |
| Distribution | 0 | 0.0133 | 0 |
| Meters | 0 | 0.050 | 0 |
| Hydrants | 0 | 0.0133 | 0 |
| Sprinkler Connections | 0 | 0.00 | 0 |
| Services | 0 | 0.02 | 0 |
| Other | 0 | 0.00 | 0 |
| TOTAL | 0 | | 0 |

| Town of Lunenburg Water Utility | | | |
|--|--|-------------------|---------------------|
| 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 | 0.00 | 0 |
| Land - General | 0 | 0.00 | 0 |
| STRUCTURES AND IMPROVEMENTS | 0 | 0.00 | 0 |
| Source of Supply Structures Flood Study | 0 | 0.04 | 0 |
| Power and Pumping Structures | 0 | 0.02 | 0 |
| Purification | 0 | 0.00 | 0 |
| Distribution Reservoirs and Standpipes | 0 | 0.0400 | 0 |
| Water Treatment Plant | 0 | 0.10 | 0 |
| Test Well | 0 | 0.04 | 0 |
| Other | 0 | 0.13 | 0 |
| Equipment | 0 | 0.00 | 0 |
| Electrical Pumping | 0 | 0.05 | 0 |
| Purification Equipment | 0 | 0.10 | 0 |
| Office Furniture and Equipment | 0 | 0.05 | 0 |
| Transportation Equipment | 0 | 0.10 | 0 |
| Tools and Work Equipment | 0 | 0.10 | 0 |
| Software / computers | 0 | 0.10 | 0 |
| Control and Monitoring equipment | 0 | 0.10 | 0 |
| Digital Mapping | 0 | 0.00 | 0 |
| Generator | 0 | 0.10 | 0 |
| Mains | 0 | 0.00 | 0 |
| Transmission | 500,000 | 0.0133 | 6,665 |
| Distribution | 275,000 | 0.0133 | 3,666 |
| Meters | 0 | 0.05 | 0 |
| Hydrants | 0 | 0.0133 | 0 |
| Sprinkler Connections | 0 | 0.00 | 0 |
| Services | 0 | 0.02 | 0 |
| Other | 0 | 0.02 | 0 |
| TOTAL | 775,000 | | 10,331 |

| Town of Lunenburg Water Utility | | | |
|--|--|-------------------|---------------------|
| Calculation of Amoritzation on Capital Contributions (to Plant) | | | |
| 2028/29 | | | |
| | Capital Contributions to Utility Plant in Service | Amortization Rate | Annual Amortization |
| LAND AND LAND RIGHTS | | | |
| Source of Supply Land | 0 | 0.00 | 0 |
| Land - General | 0 | 0.00 | 0 |
| STRUCTURES AND IMPROVEMENTS | 0 | 0.00 | 0 |
| Source of Supply Structures Flood Study | 0 | 0.01 | 0 |
| Power and Pumping Structures | 0 | 0.00 | 0 |
| Purification | 0 | 0.05 | 0 |
| Distribution Reservoirs and Standpipes | 0 | 0.10 | 0 |
| Water Treatment Plant | 0 | 0.10 | 0 |
| Test Well | 0 | 0.04 | 0 |
| Other | 0 | 0.10 | 0 |
| Equipment | 0 | 0.00 | 0 |
| Electrical Pumping | 0 | 0.05 | 0 |
| Purification Equipment | 0 | 0.05 | 0 |
| Office Furniture and Equipment | 0 | 0.00 | 0 |
| Transportation Equipment | 0 | 0.10 | 0 |
| Tools and Work Equipment | 0 | 0.10 | 0 |
| Software / computers | 0 | 0.20 | 0 |
| Control and Monitoring equipment | 0 | 0.00 | 0 |
| Digital Mapping | 0 | 0.05 | 0 |
| Generator | 0 | 0.00 | 0 |
| Mains | 0 | 0.00 | 0 |
| Transmission | 500,000 | 0.0133 | 6,650 |
| Distribution | 275,000 | 0.0133 | 3,666 |
| Meters | 0 | 0.05 | 0 |
| Hydrants | 0 | 0.0133 | 0 |
| Sprinkler Connections | 0 | 0.00 | 0 |
| Services | 0 | 0.02 | 0 |
| Other | 0 | 0.00 | 0 |
| TOTAL | 775,000 | | 10,316 |

Town of Lunenburg Water Utility
Allocation of the Total Cost of Utility Plant in Service
Between General Service and Fire Protection
2025/26

| | Utility Plant in Service Previous Year | Additions | Utility Plant in Service | Percent | General Service | Percent | Fire Protection |
|---|--|-----------|--------------------------|---------|-----------------|---------|-----------------|
| Intangible Plant | | | | | | | |
| Organization and Working Capital | - | - | - | 100.0% | 0 | 0.0% | 0 |
| Tangible Plant | | | | | | | |
| LAND AND LAND RIGHTS | - | - | - | | | | |
| Source of Supply Land | 376,554 | - | 376,554 | 90.0% | 338,899 | 10.0% | 37,655 |
| Transmission Land | - | - | - | 0.0% | 0 | 0.0% | 0 |
| STRUCTURES AND IMPROVEMENTS | - | - | - | | 0 | | 0 |
| Source of Supply Structures | 475,502 | 1,319,000 | 1,794,502 | 90.0% | 1,615,052 | 10.0% | 179,450 |
| Power and Pumping Structures | 230,865 | - | 230,865 | 90.0% | 207,779 | 10.0% | 23,087 |
| Purification | - | - | - | 90.0% | 0 | 10.0% | 0 |
| Distribution Reservoirs and Standpipes | 1,086,067 | - | 1,086,067 | 40.0% | 434,427 | 60.0% | 651,640 |
| Water Treatment Plant | 4,535,031 | - | 4,535,031 | 90.0% | 4,081,528 | 10.0% | 453,503 |
| Stores, Shops & Garage Buildings | 118,375 | 25,000 | 143,375 | 90.0% | 129,038 | 10.0% | 14,338 |
| Other | - | - | - | 90.0% | 0 | 10.0% | 0 |
| Equipment | | | | | | | |
| Electrical Pumping | 598,938 | - | 598,938 | 90.0% | 539,044 | 10.0% | 59,894 |
| Purification Equipment | 1,885,427 | 60,000 | 1,945,427 | 90.0% | 1,750,884 | 10.0% | 194,543 |
| Office Furniture and Equipment | 13,728 | - | 13,728 | 90.0% | 12,355 | 10.0% | 1,373 |
| Transportation Equipment | 116,108 | - | 116,108 | 90.0% | 104,497 | 10.0% | 11,611 |
| Tools and Work Equipment | 48,579 | - | 48,579 | 90.0% | 43,721 | 10.0% | 4,858 |
| Software / computers | - | - | - | 90.0% | 0 | 10.0% | 0 |
| Control and Monitoring equipment | - | - | - | 90.0% | 0 | 10.0% | 0 |
| Transmission and Distribution Equipment | - | - | - | 90.0% | 0 | 10.0% | 0 |
| Corrosion Control | - | - | - | 90.0% | 0 | 10.0% | 0 |
| Other Equipment | 65,162 | - | 65,162 | 100.0% | 65,162 | 0.0% | 0 |
| Mains | | - | | | | | |
| Transmission | 190,144 | - | 190,144 | 40.0% | 76,058 | 60.0% | 114,086 |
| Distribution | 6,152,564 | - | 6,152,564 | 40.0% | 2,461,026 | 60.0% | 3,691,538 |
| Meters | 61,144 | - | 61,144 | 100.0% | 61,144 | 0.0% | 0 |
| Hydrants | 139,638 | 20,000 | 159,638 | 0.0% | 0 | 100.0% | 159,638 |
| | - | - | - | 0.0% | 0 | 100.0% | 0 |
| Services | 187,327 | 20,000 | 207,327 | 100.0% | 207,327 | 0.0% | 0 |
| Other | - | - | - | 90.0% | 0 | 10.0% | 0 |
| TOTAL | 16,281,154 | 1,444,000 | 17,725,154 | 68.4% | 12,127,940 | 31.6% | 5,597,214 |

Town of Lunenburg Water Utility
Allocation of the Total Cost of Utility Plant in Service
Between General Service and Fire Protection
2026/27

| | Utility Plant in Service Previous Year | Additions | Utility Plant in Service | Percent | General Service | Percent | Fire Protection |
|---|--|------------------|--------------------------|--------------|-------------------|--------------|------------------|
| Intangible Plant | | | | | | | |
| Organization and Working Capital | - | - | - | 100.0% | 0 | 0.0% | 0 |
| Tangible Plant | - | - | - | | | | |
| LAND AND LAND RIGHTS | | | | | | | |
| Source of Supply Land | 376,554 | - | 376,554 | 90.0% | 338,899 | 10.0% | 37,655 |
| Land - General | - | - | - | 40.0% | 0 | 60.0% | 0 |
| STRUCTURES AND IMPROVEMENTS | | | | | | | |
| Source of Supply Structures | 1,794,502 | - | 1,794,502 | 90.0% | 1,615,052 | 10.0% | 179,450 |
| Power and Pumping Structures | 230,865 | - | 230,865 | 90.0% | 207,779 | 10.0% | 23,087 |
| Purification | - | - | - | 90.0% | 0 | 10.0% | 0 |
| Distribution Reservoirs and Standpipes | 1,086,067 | 586,000 | 1,672,067 | 40.0% | 668,827 | 60.0% | 1,003,240 |
| Water Treatment Plant | 4,535,031 | - | 4,535,031 | 90.0% | 4,081,528 | 10.0% | 453,503 |
| Other structures and Improvements | 143,375 | 25,000 | 168,375 | 90.0% | 151,538 | 10.0% | 16,838 |
| Other | - | - | - | 90.0% | 0 | 10.0% | 0 |
| Equipment | | | | | | | |
| Electrical Pumping | 598,938 | - | 598,938 | 90.0% | 539,044 | 10.0% | 59,894 |
| Purification Equipment | 1,945,427 | - | 1,945,427 | 90.0% | 1,750,884 | 10.0% | 194,543 |
| Office Furniture and Equipment | 13,728 | - | 13,728 | 90.0% | 12,355 | 10.0% | 1,373 |
| Transportation Equipment | 116,108 | - | 116,108 | 90.0% | 104,497 | 10.0% | 11,611 |
| Shop Equipment | 48,579 | - | 48,579 | 90.0% | 43,721 | 10.0% | 4,858 |
| Tools and Work Equipment | - | - | - | 90.0% | 0 | 10.0% | 0 |
| Other Equipment | - | - | - | 90.0% | 0 | 10.0% | 0 |
| Other - Raw water Pumphouse Foundation Repair | - | - | - | 90.0% | 0 | 10.0% | 0 |
| Other - Amories Exterior Improvements | 65,162 | - | 65,162 | 90.0% | 58,646 | 10.0% | 6,516 |
| Mains | | | | | | | |
| Transmission | 190,144 | 100,000 | 290,144 | 40.0% | 116,058 | 60.0% | 174,086 |
| Distribution | 6,152,564 | 26,000 | 6,178,564 | 40.0% | 2,471,426 | 60.0% | 3,707,138 |
| Meters | 61,144 | 1,048,000 | 1,109,144 | 100.0% | 1,109,144 | 0.0% | 0 |
| Hydrants | 159,638 | 20,000 | 179,638 | 0.0% | 0 | 100.0% | 179,638 |
| Sprinkler Connections | - | - | - | 0.0% | 0 | 100.0% | 0 |
| Services | 207,327 | 20,000 | 227,327 | 100.0% | 227,327 | 0.0% | 0 |
| Other | - | - | - | 90.0% | 0 | 10.0% | 0 |
| TOTAL | 17,725,154 | 1,825,000 | 19,550,154 | 69.0% | 13,496,724 | 31.0% | 6,053,430 |

| Town of Lunenburg Water Utility 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 | 376,554 | 0 | 376,554 | 90.0% | 338,899 | 10.0% | 37,655 |
| Land - General | - | 0 | - | 40.0% | 0 | 60.0% | 0 |
| STRUCTURES AND IMPROVEMENTS | - | 0 | - | | 0 | | 0 |
| Source of Supply Structures | 1,794,502 | 140,000 | 1,934,502 | 90.0% | 1,741,052 | 10.0% | 193,450 |
| Power and Pumping Structures | 230,865 | 0 | 230,865 | 90.0% | 207,779 | 10.0% | 23,087 |
| Purification | - | 0 | - | 90.0% | 0 | 10.0% | 0 |
| Distribution Reservoirs and Standpipes | 1,672,067 | 0 | 1,672,067 | 40.0% | 668,827 | 60.0% | 1,003,240 |
| Water Treatment Plant | 4,535,031 | 105,000 | 4,640,031 | 90.0% | 4,176,028 | 10.0% | 464,003 |
| Other structures and Improvements | 168,375 | 0 | 168,375 | 90.0% | 151,538 | 10.0% | 16,838 |
| Other | - | 0 | - | 90.0% | 0 | 10.0% | 0 |
| Equipment | - | 0 | - | | 0 | | 0 |
| Electrical Pumping | 598,938 | 0 | 598,938 | 90.0% | 539,044 | 10.0% | 59,894 |
| Purification Equipment | 1,945,427 | 0 | 1,945,427 | 90.0% | 1,750,884 | 10.0% | 194,543 |
| Office Furniture and Equipment | 13,728 | 0 | 13,728 | 90.0% | 12,355 | 10.0% | 1,373 |
| Transportation Equipment | 116,108 | 0 | 116,108 | 90.0% | 104,497 | 10.0% | 11,611 |
| Shop Equipment | 48,579 | 0 | 48,579 | 90.0% | 43,721 | 10.0% | 4,858 |
| Tools and Work Equipment | - | 0 | - | 90.0% | 0 | 10.0% | 0 |
| Other Equipment | - | 0 | - | 90.0% | 0 | 10.0% | 0 |
| Other - Raw water Pumphouse Foundation Repair | - | 0 | - | 90.0% | 0 | 10.0% | 0 |
| Other - Amories Exterior Improvements | 65,162 | 0 | 65,162 | 90.0% | 58,646 | 10.0% | 6,516 |
| Mains | - | 0 | - | | 0 | | 0 |
| Transmission | 290,144 | 1,000,000 | 1,290,144 | 40.0% | 516,058 | 60.0% | 774,086 |
| Distribution | 6,178,564 | 650,000 | 6,828,564 | 40.0% | 2,731,426 | 60.0% | 4,097,138 |
| Meters | 1,109,144 | 0 | 1,109,144 | 100.0% | 1,109,144 | 0.0% | 0 |
| Hydrants | 179,638 | 20,000 | 199,638 | 0.0% | 0 | 100.0% | 199,638 |
| Sprinkler Connections | - | 0 | - | 0.0% | 0 | 100.0% | 0 |
| Services | 227,327 | 20,000 | 247,327 | 100.0% | 247,327 | 0.0% | 0 |
| Other | - | 0 | - | 90.0% | 0 | 10.0% | 0 |
| TOTAL | 19,550,154 | 1,935,000 | 21,485,154 | 67.0% | 14,397,224 | 33.0% | 7,087,930 |

| Town of Lunenburg Water Utility Allocation of the Total Cost of Utility Plant in Service Between General Service and Fire Protection 2028/29 | | | | | | | |
|---|--|------------------|--------------------------|--------------|-------------------|--------------|------------------|
| | 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 | 376,554 | 0 | 376,554 | 90.0% | 338,899 | 10.0% | 37,655 |
| Land - General | - | 0 | - | 40.0% | 0 | 60.0% | 0 |
| STRUCTURES AND IMPROVEMENTS | - | 0 | - | | 0 | | 0 |
| Source of Supply Structures | 1,934,502 | 0 | 1,934,502 | 90.0% | 1,741,052 | 10.0% | 193,450 |
| Power and Pumping Structures | 230,865 | 0 | 230,865 | 90.0% | 207,779 | 10.0% | 23,087 |
| Purification | - | 0 | - | 90.0% | 0 | 10.0% | 0 |
| Distribution Reservoirs and Standpipes | 1,672,067 | 0 | 1,672,067 | 40.0% | 668,827 | 60.0% | 1,003,240 |
| Water Treatment Plant | 4,640,031 | 0 | 4,640,031 | 90.0% | 4,176,028 | 10.0% | 464,003 |
| Other structures and Improvements | 168,375 | 0 | 168,375 | 90.0% | 151,538 | 10.0% | 16,838 |
| Other | - | 0 | - | 90.0% | 0 | 10.0% | 0 |
| Equipment | - | 0 | - | | | | |
| Electrical Pumping | 598,938 | 0 | 598,938 | 90.0% | 539,044 | 10.0% | 59,894 |
| Purification Equipment | 1,945,427 | 0 | 1,945,427 | 90.0% | 1,750,884 | 10.0% | 194,543 |
| Office Furniture and Equipment | 13,728 | 0 | 13,728 | 90.0% | 12,355 | 10.0% | 1,373 |
| Transportation Equipment | 116,108 | 0 | 116,108 | 90.0% | 104,497 | 10.0% | 11,611 |
| Shop Equipment | 48,579 | 0 | 48,579 | 90.0% | 43,721 | 10.0% | 4,858 |
| Tools and Work Equipment | - | 0 | - | 90.0% | 0 | 10.0% | 0 |
| Other Equipment | - | 0 | - | 90.0% | 0 | 10.0% | 0 |
| Other - Raw water Pumphouse Foundation Repair | - | 0 | - | 90.0% | 0 | 10.0% | 0 |
| Other - Amories Exterior Improvements | 65,162 | 0 | 65,162 | 90.0% | 58,646 | 10.0% | 6,516 |
| Mains | - | 0 | - | | 0 | | 0 |
| Transmission | 1,290,144 | 1,000,000 | 2,290,144 | 40.0% | 916,058 | 60.0% | 1,374,086 |
| Distribution | 6,828,564 | 550,000 | 7,378,564 | 40.0% | 2,951,426 | 60.0% | 4,427,138 |
| Meters | 1,109,144 | 0 | 1,109,144 | 100.0% | 1,109,144 | 0.0% | 0 |
| Hydrants | 199,638 | 20,000 | 219,638 | 0.0% | 0 | 100.0% | 219,638 |
| Sprinkler Connections | - | 0 | - | 0.0% | 0 | 100.0% | 0 |
| Services | 247,327 | 20,000 | 267,327 | 100.0% | 267,327 | 0.0% | 0 |
| Other | - | 0 | - | 90.0% | 0 | 10.0% | 0 |
| TOTAL | 21,485,154 | 1,590,000 | 23,075,154 | 65.2% | 15,037,224 | 34.8% | 8,037,930 |

Worksheet C-1

06-Mar-26

| Town of Lunenburg Water Utility | | | |
|--|---------------------------|--|-------------------------------|
| Allocation of Fire Protection Charges | | | |
| Projected Expenses for 2026/27 | | | |
| | Estimated Expenses | PerCent Allocation to fire Protection | Fire Protection Charge |
| Source of Supply | 37,800 | 10.0% | 3,780 |
| Pumping | 71,200 | 10.0% | 7,120 |
| Water Treatment | 497,600 | 10.0% | 49,760 |
| Transmission and Distribution | 252,900 | 31.0% | 78,307 |
| Administration and General | 527,000 | 10.0% | 52,700 |
| Depreciation | 438,207 | 31.0% | 135,685 |
| Taxes | 43,500 | 10.0% | 4,350 |
| Return on Rate Base | (2,300) | 31.0% | -712 |
| Total | 1,865,907 | 17.7% | 330,989 |

| Town of Lunenburg Water Utility | | | |
|--|---------------------------|--|-------------------------------|
| Allocation of Fire Protection Charges | | | |
| Projected Expenses for Year 2027/28 | | | |
| | Estimated Expenses | PerCent Allocation to fire Protection | Fire Protection Charge |
| Source of Supply | 38,904 | 10.0% | 3,890 |
| Pumping | 74,176 | 10.0% | 7,418 |
| Water Treatment | 516,438 | 10.0% | 51,644 |
| Transmission and Distribution | 259,779 | 33.0% | 85,701 |
| Administration and General | 535,282 | 10.0% | 53,528 |
| Depreciation | 476,968 | 33.0% | 157,351 |
| Taxes | 43,500 | 10.0% | 4,350 |
| Return on Rate Base | 164,859 | 33.0% | 54,387 |
| Total | 2,109,906 | 19.8% | 418,269 |

| Town of Lunenburg Water Utility | | | |
|--|---------------------------|--|-------------------------------|
| Allocation of Fire Protection Charges | | | |
| Projected Expenses for Year 2028/29 | | | |
| | Estimated Expenses | PerCent Allocation to fire Protection | Fire Protection Charge |
| Source of Supply | 40,042 | 10.0% | 4,004 |
| Pumping | 77,284 | 10.0% | 7,728 |
| Water Treatment | 536,037 | 10.0% | 53,604 |
| Transmission and Distribution | 266,878 | 34.8% | 92,963 |
| Administration and General | 549,722 | 10.0% | 54,972 |
| Depreciation | 498,266 | 34.8% | 173,565 |
| Taxes | 43,500 | 10.0% | 4,350 |
| Return on Rate Base | 309,777 | 34.8% | 107,907 |
| Total | 2,321,506 | 21.5% | 499,093 |

Revised Worksheet C-2

06-Mar-26

| Town of Lunenburg Water Utility | | | | |
|--|-------------------|--------------------|--------------------|--------------------|
| Calculation of rate Base and required Return on rate Base | | | | |
| Years Ending March 31st | | | | |
| | 2025/26 | 2026/27 | 2027/28 | 2028/29 |
| | (Actual) | (Projected) | (Projected) | (Projected) |
| RATE BASE | | | | |
| Utility plant in Service March 31st | 17,725,154 | 19,550,154 | 21,485,154 | 23,075,154 |
| Less Accumulated Depreciaton on actual cost of plant in service | (5,005,093) | (5,443,300) | (5,920,268) | (6,418,535) |
| Less Unamortized amount of Capital Contribution for plant in service | (50,000) | (47,500) | (45,000) | (42,500) |
| Estimated Rate Base at Year End | 12,670,061 | 14,059,354 | 15,519,885 | 16,614,119 |
| REQUIRED RETURN | | | | |
| Non-operating Expenditures (B-2) | 83,200 | 115,300 | 242,459 | 357,377 |
| Less Non-operating Revenue | (32,000) | (102,000) | (62,000) | (32,000) |
| Less Other Non-operating Revenue (B-2) | (15,600) | (15,600) | (15,600) | (15,600) |
| Return on Rate Base | 35,600 | (2,300) | 164,859 | 309,777 |
| Required Rate of Return (Req'd Return/Est Rate Base) | 0.28% | -0.02% | 1.06% | 1.86% |

Town of Lunenburg Water Utility
Calculation of Revenue Required for Each Billing/Cost Category
2026/27

| | Total Revenue Required | Fire Protection Revenue | Revenue Required from Metered Rates | Charge | | Commodity Charge | | | | |
|-------------------------------|------------------------|-------------------------|-------------------------------------|----------|---------------|------------------|------------|----------------|----------------|--------|
| | | | | Customer | Base | Delivery | Production | | | |
| Source of Supply | 37,800 | 3,780 | 34,020 | | | | | 100% | 34,020 | |
| Pumping | 71,200 | 7,120 | 64,080 | | | | | 100% | 64,080 | |
| Water Treatment | 497,600 | 49,760 | 447,840 | | | | | 100% | 447,840 | |
| Transmission and Distribution | 252,900 | 78,307 | 174,593 | | 0% | 0 | 100% | 174,593 | | |
| Administration and General | 527,000 | 52,700 | 474,300 | 10% | 47,430 | 90% | 426,870 | 0% | 0 | |
| Depreciation | 438,207 | 135,685 | 302,522 | | 40% | 121,009 | 30% | 90,757 | 30% | 90,757 |
| Taxes | 43,500 | 4,350 | 39,150 | | 100% | 39,150 | | | | |
| Return on Rate Base | -2,300 | -712 | -1,588 | | 40% | -635 | 30% | -476 | 30% | -476 |
| SUBTOTAL | 1,865,907 | 330,989 | 1,534,918 | | 47,430 | 586,394 | | 264,873 | 636,220 | |
| TOTAL | 1,865,907 | 330,989 | 1,534,918 | | 47,430 | 586,394 | | 264,873 | 636,220 | |

Town of Lunenburg Water Utility
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 | 38,904 | 3,890 | 35,014 | | | | | 100% | 35,014 | |
| Pumping | 74,176 | 7,418 | 66,758 | | | | | 100% | 66,758 | |
| Water Treatment | 516,438 | 51,644 | 464,794 | | | | | 100% | 464,794 | |
| Transmission and Distribution | 259,779 | 85,701 | 174,078 | | 0% | 0 | 100% | 174,078 | | |
| Administration and General | 535,282 | 53,528 | 481,754 | 10% | 48,175 | 90% | 433,578 | 0% | 0 | |
| Depreciation | 476,968 | 157,351 | 319,617 | | 40% | 127,847 | 30% | 95,885 | 30% | 95,885 |
| Taxes | 43,500 | 4,350 | 39,150 | | 100% | 39,150 | | | | |
| Return on Rate Base | 164,859 | 54,387 | 110,472 | | 40% | 44,189 | 30% | 33,142 | 30% | 33,142 |
| SUBTOTAL | 2,109,906 | 418,269 | 1,691,637 | | 48,175 | 644,764 | | 303,105 | 695,593 | |
| TOTAL | 2,109,906 | 418,269 | 1,691,637 | | 48,175 | 644,764 | | 303,105 | 695,593 | |

Town of Lunenburg Water Utility
Calculation of Revenue Required for Each Billing/Cost Category
2028/29

| | Total Revenue Required | Fire Protection Revenue | Revenue Required from Metered Rates | Charge | | Commodity Charge | | | | |
|-------------------------------|------------------------|-------------------------|-------------------------------------|----------|---------------|------------------|------------|----------------|----------------|--------|
| | | | | Customer | Base | Delivery | Production | | | |
| Source of Supply | 40,042 | 4,004 | 36,037 | | | | | 100% | 36,037 | |
| Pumping | 77,284 | 7,728 | 69,556 | | | | | 100% | 69,556 | |
| Water Treatment | 536,037 | 53,604 | 482,433 | | | | | 100% | 482,433 | |
| Transmission and Distribution | 266,878 | 92,963 | 173,915 | | 0% | 0 | 100% | 173,915 | | |
| Administration and General | 549,722 | 54,972 | 494,750 | 10% | 49,475 | 90% | 445,275 | 0% | 0 | |
| Depreciation | 498,266 | 173,565 | 324,702 | | 40% | 129,881 | 30% | 97,411 | 30% | 97,411 |
| Taxes | 43,500 | 4,350 | 39,150 | | 100% | 39,150 | | | | |
| Return on Rate Base | 309,777 | 107,907 | 201,870 | | 40% | 80,748 | 30% | 60,561 | 30% | 60,561 |
| SUBTOTAL | 2,321,506 | 499,093 | 1,822,413 | | 49,475 | 695,054 | | 331,886 | 745,998 | |
| TOTAL | 2,321,506 | 499,093 | 1,822,413 | | 49,475 | 695,054 | | 331,886 | 745,998 | |

Worksheet C-4

06-Mar-26

| Town of Lunenburg Water Utility Service Connections and Equivalents 2026/27 | | | |
|--|---------------------------|-----------------------|---------------------------|
| Meter Size | Number of Services | Capacity Ratio | System Equivalents |
| First Dwelling Unit | 1076 | 1 | 1,076 |
| Each Additional Unit | 120 | 0.0 | 0 |
| 5/8" | 101 | 1.0 | 101 |
| 3/4" | 27 | 1.5 | 41 |
| 1" | 32 | 2.5 | 80 |
| 1.5" | 26 | 5 | 130 |
| 2" | 7 | 8 | 56 |
| 3" | 1 | 16 | 16 |
| 4" | 0 | 25 | 0 |
| 6" | 1 | 50 | 50 |
| TOTAL | 1391 | | 1,550 |

| Town of Lunenburg Water Utility Service Connections and Equivalents 2027/28 | | | |
|--|---------------------------|-----------------------|---------------------------|
| Meter Size | Number of Services | Capacity Ratio | System Equivalents |
| First Dwelling Unit | 1076 | 1 | 1,076 |
| Each Additional Unit | 120 | 0.0 | 0 |
| 5/8" | 103 | 1.0 | 103 |
| 3/4" | 27 | 1.5 | 41 |
| 1" | 32 | 2.5 | 80 |
| 1.5" | 26 | 5 | 130 |
| 2" | 7 | 8 | 56 |
| 3" | 1 | 16 | 16 |
| 4" | 0 | 25 | 0 |
| 6" | 1 | 50 | 50 |
| TOTAL | 1393 | | 1,552 |

| Town of Lunenburg Water Utility Service Connections and Equivalents 2028/29 | | | |
|--|--------------------|----------------|--------------------|
| Meter Size | Number of Services | Capacity Ratio | System Equivalents |
| First Dwelling Unit | 1076 | 1 | 1,076 |
| Each Additional Unit | 120 | 0.0 | 0 |
| 5/8" | 105 | 1.0 | 105 |
| 3/4" | 27 | 1.5 | 41 |
| 1" | 32 | 2.5 | 80 |
| 1.5" | 26 | 5 | 130 |
| 2" | 7 | 8 | 56 |
| 3" | 1 | 16 | 16 |
| 4" | 0 | 25 | 0 |
| 6" | 1 | 50 | 50 |
| TOTAL | 1395 | | 1,554 |

Worksheet C-5

06-Mar-26

**Town of Lunenburg Water Utility
Service Connections and Equivalents
2026/27**

| Meter Size | Capacity Ratio | Base Charge | Customer Charge | Total Base Charge | |
|----------------------|----------------|-------------|-----------------|-------------------|-----------|
| | | | | Annual | Quarterly |
| First Dwelling Unit | 1.0 | 378.44 | 37.32 | 415.76 | 103.94 |
| Each Additional Unit | 0.0 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5/8" | 1.0 | 378.44 | 37.32 | 415.76 | 103.94 |
| 3/4" | 1.5 | 567.66 | 37.32 | 604.98 | 151.24 |
| 1" | 2.5 | 946.10 | 37.32 | 983.42 | 245.85 |
| 1.5" | 5.0 | 1,892.20 | 37.32 | 1,929.52 | 482.38 |
| 2" | 8.0 | 3,027.53 | 37.32 | 3,064.84 | 766.21 |
| 3" | 16.0 | 6,055.05 | 37.32 | 6,092.37 | 1,523.09 |
| 4" | 25.0 | 9,461.02 | 37.32 | 9,498.33 | 2,374.58 |
| 6" | 50.0 | 18,922.03 | 37.32 | 18,959.35 | 4,739.84 |
| TOTAL | | | | | |

**Town of Lunenburg Water Utility
Service Connections and Equivalents
2027/28**

| Meter Size | Capacity Ratio | Base Charge | Customer Charge | Total Base Charge | |
|----------------------|----------------|-------------|-----------------|-------------------|-----------|
| | | | | Annual | Quarterly |
| First Dwelling Unit | 1.0 | 415.57 | 37.84 | 453.42 | 113.35 |
| Each Additional Unit | 0.0 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5/8" | 1.0 | 415.57 | 37.84 | 453.42 | 113.35 |
| 3/4" | 1.5 | 623.36 | 37.84 | 661.21 | 165.30 |
| 1" | 2.5 | 1,038.94 | 37.84 | 1,076.78 | 269.20 |
| 1.5" | 5.0 | 2,077.87 | 37.84 | 2,115.72 | 528.93 |
| 2" | 8.0 | 3,324.60 | 37.84 | 3,362.44 | 840.61 |
| 3" | 16.0 | 6,649.19 | 37.84 | 6,687.04 | 1,671.76 |
| 4" | 25.0 | 10,389.37 | 37.84 | 10,427.21 | 2,606.80 |
| 6" | 50.0 | 20,778.73 | 37.84 | 20,816.58 | 5,204.14 |
| TOTAL | | | | | |

**Town of Lunenburg Water Utility
Service Connections and Equivalents
2028/29**

| Meter Size | Capacity Ratio | Base Charge | Customer Charge | Total Base Charge | |
|----------------------|----------------|-------------|-----------------|-------------------|-----------|
| | | | | Annual | Quarterly |
| First Dwelling Unit | 1.0 | 447.41 | 38.80 | 486.22 | 121.55 |
| Each Additional Unit | 0.0 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5/8" | 1.0 | 447.41 | 38.80 | 486.22 | 121.55 |
| 3/4" | 1.5 | 671.12 | 38.80 | 709.92 | 177.48 |
| 1" | 2.5 | 1,118.53 | 38.80 | 1,157.33 | 289.33 |
| 1.5" | 5.0 | 2,237.06 | 38.80 | 2,275.86 | 568.97 |
| 2" | 8.0 | 3,579.29 | 38.80 | 3,618.10 | 904.52 |
| 3" | 16.0 | 7,158.58 | 38.80 | 7,197.39 | 1,799.35 |
| 4" | 25.0 | 11,185.29 | 38.80 | 11,224.09 | 2,806.02 |
| 6" | 50.0 | 22,370.57 | 38.80 | 22,409.38 | 5,602.34 |
| TOTAL | | | | | |

Worksheet C-6

06-Mar-26

| Town of Lunenburg Water Utility Water Consumption by Block | | |
|---|---------------------------------------|---------------------------------------|
| Meter Size | 2025/26 | 2026/27 |
| | Current Consumption | Consumption |
| | 1st Block Imperial Gallons | 1st Block Imperial Gallons |
| First Dwelling Unit | 53,800,000 | 53,800,000 |
| Each Additional Unit | 4,500,000 | 4,500,000 |
| 5/8" | 6,279,735 | 6,279,735 |
| 3/4" | 3,820,520 | 3,820,520 |
| 1" | 5,853,220 | 5,853,220 |
| 1.5" | 16,201,700 | 16,201,700 |
| 2" | 6,267,360 | 6,267,360 |
| 3" | 3,566,640 | 3,566,640 |
| 4" | 0 | 0 |
| 6" | 38,929,660 | 38,929,660 |
| TOTAL | 139,218,835 | 139,218,835 |

| Town of Lunenburg Water Utility Water Consumption by Block | | |
|---|---------------------------------------|---------------------------------------|
| Meter Size | 2027/28 | 2028/29 |
| | Current Consumption | Consumption |
| | 1st Block Imperial Gallons | 1st Block Imperial Gallons |
| First Dwelling Unit | 53,800,000 | 53,800,000 |
| Each Additional Unit | 4,500,000 | 4,500,000 |
| 5/8" | 6,341,335 | 6,402,935 |
| 3/4" | 3,820,520 | 3,820,520 |
| 1" | 5,853,220 | 5,853,220 |
| 1.5" | 16,201,700 | 16,201,700 |
| 2" | 6,267,360 | 6,267,360 |
| 3" | 3,566,640 | 3,566,640 |
| 4" | 0 | 0 |
| 6" | 38,929,660 | 38,929,660 |
| TOTAL | 139,280,435 | 139,342,035 |

Worksheet C-7

06-Mar-26

| Town of Lunenburg Water Utility Calculation of Consumption Charge 2026/27 | |
|--|-------------|
| NET PRODUCTION EXPENSE | BLOCK 1 |
| <u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6 | 4.57 |
| NET DELIVERY EXPENSES | |
| <u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6 | 1.90 |
| CONSUMPTION CHARGE PER 1,000 imp. gallons | 6.47 |

| Town of Lunenburg Water Utility Calculation of Consumption Charge 2027/28 | |
|--|-------------|
| NET PRODUCTION EXPENSE | BLOCK 1 |
| <u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6 | 4.99 |
| NET DELIVERY EXPENSES | |
| <u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6 | 2.18 |
| CONSUMPTION CHARGE PER 1,000 imp. gallons | 7.17 |

| Town of Lunenburg Water Utility Calculation of Consumption Charge 2028/29 | |
|--|-------------|
| NET PRODUCTION EXPENSE | BLOCK 1 |
| <u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6 | 5.35 |
| NET DELIVERY EXPENSES | |
| <u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6 | 2.38 |
| CONSUMPTION CHARGE PER 1,000 imp. gallons | 7.74 |

Worksheet C-8

06-Mar-26

| Town of Lunenburg Water Utility | | | | |
|---|---------------|--|------------------------|-----------------------|
| Water Consumption by Block | | | | |
| 2026/27 | | | | |
| BASE CHARGE | | | | |
| <u>Meter Size</u> | <u>Number</u> | | <u>Base Rate</u> | <u>Dollar Revenue</u> |
| First Dwelling Unit | 1,076 | | 415.76 | 447,355 |
| Each Additional Unit | 120 | | 0.00 | 0 |
| 5/8" | 101 | | 415.76 | 41,992 |
| 3/4" | 27 | | 604.98 | 16,334 |
| 1" | 32 | | 983.42 | 31,469 |
| 1.5" | 26 | | 1,929.52 | 50,168 |
| 2" | 7 | | 3,064.84 | 21,454 |
| 3" | 1 | | 6,092.37 | 6,092 |
| 4" | 0 | | 9,498.33 | 0 |
| 6" | 1 | | 18,959.35 | 18,959 |
| TOTAL BASE REVENUE | | | | 633,824 |
| CONSUMPTION CHARGE | | | | |
| | Quantity | | \$/ 1,000 imp. gallons | |
| 1st Block | 139,218,835 | | 6.47 | 901,094 |
| TOTAL CONSUMPTION REVENUE | | | | 901,094 |
| TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION) | | | | 1,534,918 |

| Town of Lunenburg Water Utility | | | | |
|---|---------------|--|------------------------|-----------------------|
| Water Consumption by Block | | | | |
| 2027/28 | | | | |
| BASE CHARGE | | | | |
| <u>Meter Size</u> | <u>Number</u> | | <u>Base Rate</u> | <u>Dollar Revenue</u> |
| First Dwelling Unit | 1,076 | | 453.42 | 487,878 |
| Each Additional Unit | 120 | | 0.00 | 0 |
| 5/8" | 103 | | 453.42 | 46,702 |
| 3/4" | 27 | | 661.21 | 17,853 |
| 1" | 32 | | 1,076.78 | 34,457 |
| 1.5" | 26 | | 2,115.72 | 55,009 |
| 2" | 7 | | 3,362.44 | 23,537 |
| 3" | 1 | | 6,687.04 | 6,687 |
| 4" | 0 | | 10,427.21 | 0 |
| 6" | 1 | | 20,816.58 | 20,817 |
| TOTAL BASE REVENUE | | | | 692,939 |
| CONSUMPTION CHARGE | | | | |
| | Quantity | | \$/ 1,000 imp. gallons | |
| 1st Block | 139,280,435 | | 7.17 | 998,698 |
| TOTAL CONSUMPTION REVENUE | | | | 998,698 |
| TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION) | | | | 1,691,637 |

| Town of Lunenburg Water Utility | | | | |
|---|-----------------|-------------------------------|-----------------------|--|
| Water Consumption by Block | | | | |
| 2028/29 | | | | |
| BASE CHARGE | | | | |
| <u>Meter Size</u> | <u>Number</u> | <u>Base Rate</u> | <u>Dollar Revenue</u> | |
| First Dwelling Unit | 1,076 | 486.22 | 523,168 | |
| Each Additional Unit | 120 | 0.00 | 0 | |
| 5/8" | 105 | 486.22 | 51,053 | |
| 3/4" | 27 | 709.92 | 19,168 | |
| 1" | 32 | 1,157.33 | 37,035 | |
| 1.5" | 26 | 2,275.86 | 59,172 | |
| 2" | 7 | 3,618.10 | 25,327 | |
| 3" | 1 | 7,197.39 | 7,197 | |
| 4" | 0 | 11,224.09 | 0 | |
| 6" | 1 | 22,409.38 | 22,409 | |
| TOTAL BASE REVENUE | | | 744,529 | |
| CONSUMPTION CHARGE | | | | |
| | <u>Quantity</u> | <u>\$/ 1,000 imp. gallons</u> | | |
| 1st Block | 139,342,035 | 7.74 | 1,077,884 | |
| TOTAL CONSUMPTION REVENUE | | | 1,077,884 | |
| TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION) | | | 1,822,413 | |

Worksheet C-9

06-Mar-26

| Town of Lunenburg Water Utility Calculation of Bulk Water Rate Years Ending March 31st | | | |
|---|----------------|----------------|----------------|
| | 2026/27 | 2027/28 | 2028/29 |
| Cost Base | | | |
| Total Operating Expenses (Worksheet B-2) | 1,868,207 | 1,945,047 | 2,011,729 |
| Total Non Operating Expenses (Worksheet B-2) | 115,300 | 242,459 | 357,377 |
| Total Expenses | 1,983,507 | 2,187,506 | 2,369,106 |
| Water Consumption (Worksheet C-6) in imperial gallons | 139,218,835 | 139,280,435 | 139,342,035 |
| Unit Calculations | | | |
| Unit cost per 1,000 imperial gallons | 14.25 | 15.71 | 17.00 |
| Operating cost and profit mark-up | 30% | 30% | 30% |
| Bulk rate per 1,000 imperial gallons | 18.52 | 20.42 | 22.10 |

**Town of Lunenburg Water Utility
Comparison of Current Water Rates with Proposed New Rates
2026/27**

| Meter Size | Average Quarterly Consumption | | | Percent Change | Commodity Charge | | Percent Change | Quarterly Water Bill | | Charge Change | Percent Change |
|----------------------|-------------------------------|----------|----------|----------------|------------------|-----------|----------------|----------------------|-----------|---------------|----------------|
| | 1st Block | Current | Proposed | | Current | Proposed | | Current | Proposed | | |
| First Dwelling Unit | 12,500 | | | | | | | 170.39 | 184.85 | 14.46 | 8.5% |
| Each Additional Unit | 9,375 | | | | | | | 53.66 | 60.68 | 7.02 | 13.1% |
| 5/8" | 15,544 | 98.84 | 103.94 | 5.2% | 88.91 | 100.61 | 13.2% | 187.75 | 204.55 | 16.80 | 8.9% |
| 3/4" | 35,375 | 144.10 | 151.24 | 5.0% | 202.35 | 228.97 | 13.2% | 346.45 | 380.21 | 33.76 | 9.7% |
| 1" | 45,728 | 234.62 | 245.85 | 4.8% | 261.57 | 295.98 | 13.2% | 496.19 | 541.83 | 45.65 | 9.2% |
| 1.5" | 155,786 | 460.92 | 482.38 | 4.7% | 891.09 | 1,008.32 | 13.2% | 1,352.01 | 1,490.70 | 138.69 | 10.3% |
| 2" | 223,834 | 732.47 | 766.21 | 4.6% | 1,280.33 | 1,448.77 | 13.2% | 2,012.80 | 2,214.98 | 202.18 | 10.0% |
| 3" | 891,660 | 1,456.62 | 1,523.09 | 4.6% | 5,100.30 | 5,771.27 | 13.2% | 6,556.92 | 7,294.36 | 737.45 | 11.2% |
| 4" | - | 2,271.29 | 2,374.58 | 4.5% | - | - | 0.0% | - | - | - | 0.0% |
| 6" | 9,732,415 | 4,534.26 | 4,739.84 | 4.5% | 55,669.41 | 62,993.05 | 13.2% | 60,203.67 | 67,732.89 | 7,529.22 | 12.5% |

**Town of Lunenburg Water Utility
Comparison of Current Water Rates with Proposed New Rates
2027/28**

| Meter Size | Average Quarterly Consumption | | | Percent Change | Commodity Charge | | Percent Change | Quarterly Water Bill | | Charge Change | Percent Change |
|----------------------|-------------------------------|----------|----------|----------------|------------------|-----------|----------------|----------------------|-----------|---------------|----------------|
| | 1st Block | Current | Proposed | | Current | Proposed | | Current | Proposed | | |
| First Dwelling Unit | 12,500 | | | | | | | 184.85 | 202.98 | 18.14 | 9.8% |
| Each Additional Unit | 9,375 | | | | | | | 60.68 | 67.22 | 6.54 | 10.8% |
| 5/8" | 15,392 | 103.94 | 113.35 | 9.1% | 100.61 | 110.36 | 9.7% | 204.55 | 223.72 | 19.17 | 9.4% |
| 3/4" | 35,375 | 151.24 | 165.30 | 9.3% | 228.97 | 253.65 | 10.8% | 380.21 | 418.96 | 38.75 | 10.2% |
| 1" | 45,728 | 245.85 | 269.20 | 9.5% | 295.98 | 327.89 | 10.8% | 541.83 | 597.09 | 55.25 | 10.2% |
| 1.5" | 155,786 | 482.38 | 528.93 | 9.6% | 1,008.32 | 1,117.05 | 10.8% | 1,490.70 | 1,645.98 | 155.27 | 10.4% |
| 2" | 223,834 | 766.21 | 840.61 | 9.7% | 1,448.77 | 1,604.98 | 10.8% | 2,214.98 | 2,445.59 | 230.62 | 10.4% |
| 3" | 891,660 | 1,523.09 | 1,671.76 | 9.8% | 5,771.27 | 6,393.57 | 10.8% | 7,294.36 | 8,065.33 | 770.97 | 10.6% |
| 4" | - | 2,374.58 | 2,606.80 | 9.8% | - | - | 0.0% | - | - | - | |
| 6" | 9,732,415 | 4,739.84 | 5,204.14 | 9.8% | 62,993.05 | 69,785.41 | 10.8% | 67,732.89 | 74,989.56 | 7,256.67 | 10.7% |

**Town of Lunenburg Water Utility
Comparison of Current Water Rates with Proposed New Rates
2028/29**

| Meter Size | Average Quarterly Consumption | | | Percent Change | Commodity Charge | | Percent Change | Quarterly Water Bill | | Charge Change | Percent Change |
|----------------------|-------------------------------|----------|----------|----------------|------------------|-----------|----------------|----------------------|-----------|---------------|----------------|
| | 1st Block | Current | Proposed | | Current | Proposed | | Current | Proposed | | |
| First Dwelling Unit | 12,500 | | | | | | | 202.98 | 218.25 | 15.26 | 7.5% |
| Each Additional Unit | 9,375 | | | | | | | 67.22 | 72.52 | 5.30 | 7.9% |
| 5/8" | 15,245 | 113.35 | 121.55 | 7.2% | 110.36 | 117.93 | 6.9% | 223.72 | 239.48 | 15.76 | 7.0% |
| 3/4" | 35,375 | 165.30 | 177.48 | 7.4% | 253.65 | 273.65 | 7.9% | 418.96 | 451.13 | 32.17 | 7.7% |
| 1" | 45,728 | 269.20 | 289.33 | 7.5% | 327.89 | 353.73 | 7.9% | 597.09 | 643.07 | 45.98 | 7.7% |
| 1.5" | 155,786 | 528.93 | 568.97 | 7.6% | 1,117.05 | 1,205.08 | 7.9% | 1,645.98 | 1,774.05 | 128.07 | 7.8% |
| 2" | 223,834 | 840.61 | 904.52 | 7.6% | 1,604.98 | 1,731.48 | 7.9% | 2,445.59 | 2,636.00 | 190.41 | 7.8% |
| 3" | 891,660 | 1,671.76 | 1,799.35 | 7.6% | 6,393.57 | 6,897.46 | 7.9% | 8,065.33 | 8,696.81 | 631.48 | 7.8% |
| 4" | - | 2,606.80 | 2,806.02 | 7.6% | - | - | 0.0% | - | - | - | 0.0% |
| 6" | 9,732,415 | 5,204.14 | 5,602.34 | 7.7% | 69,785.41 | 75,285.35 | 7.9% | 74,989.56 | 80,887.69 | 5,898.13 | 7.9% |

Worksheet D-2

06-Mar-26

| Town of Lunenburg Water Utility | | | | |
|--|------------------|---------------------------------|----------------------|----------------------|
| Comparative Statement of Operations | | | | |
| Fiscal Years ending March 31st | | | | |
| | 2025/26 Year | Projection Using Proposed Rates | | |
| | | 2026/27 Test Yr 1 | 2027/28 Test Yr 2 | 2028/29 Test Yr 3 |
| OPERATING REVENUES | | | | |
| Metered Sales | 642,300 | 836,395 | 998,698 | 1,077,884 |
| Flat Rate Sales | 765,000 | 666,618 | 692,939 | 744,529 |
| Public Fire Protection | 328,900 | 330,989 | 418,269 | 499,093 |
| Total | 1,736,200 | 1,834,003 | 2,109,906 | 2,321,506 |
| OPERATING EXPENDITURES | | | | |
| Source of Supply | 35,600 | 37,800 | 38,904 | 40,042 |
| Pumping | 61,500 | 71,200 | 74,176 | 77,284 |
| Water Treatment | 459,000 | 497,600 | 516,438 | 536,037 |
| Transmission and Distribution | 234,500 | 252,900 | 259,779 | 266,878 |
| Administration and General | 544,900 | 527,000 | 535,282 | 549,722 |
| Depreciation | 374,404 | 438,207 | 476,968 | 498,266 |
| Taxes | 43,500 | 43,500 | 43,500 | 43,500 |
| Total | 1,753,404 | 1,868,207 | 1,945,047 | 2,011,729 |
| OPERATING PROFIT (LOSS) | | | | |
| LESS NON-OPERATING REVENUES | | | | |
| Jobbing and Contracts | 500 | 500 | 500 | 500 |
| Interest | 19,500 | 19,500 | 19,500 | 19,500 |
| Grants from Province of Nova Scotia | 12,000 | 12,000 | 12,000 | 12,000 |
| Other - Transfer from Operating Surplus | 0 | 70,000 | 30,000 | 0 |
| Total | 32,000 | 102,000 | 62,000 | 32,000 |
| OTHER OPERATING REVENUES | | | | |
| Private Fire Protection | 1,000 | 1,000 | 1,000 | 1,000 |
| Sprinkler Service | 7,400 | 7,400 | 7,400 | 7,400 |
| Connection Charges | 6,000 | 6,000 | 6,000 | 6,000 |
| Other Revenue | 1,200 | 1,200 | 1,200 | 1,200 |
| Total | 15,600 | 15,600 | 15,600 | 15,600 |
| NON-OPERATING EXPENDITURES | | | | |
| Debt Charges - Principal | 40,750 | 40,750 | 93,250 | 93,250 |
| Debt Charges - Interest | 11,450 | 29,550 | 46,550 | 44,035 |
| New Debt - Principal | | 0 | 0 | 0 |
| New Debt - Interest | | 0 | 0 | 0 |
| New Debt - Principal | | | 24,059 | 25,503 |
| New Debt - Interest | | | 33,600 | 32,156 |
| New Debt - Principal | 0 | 0 | 0 | 13,533 |
| New Debt - Interest | 0 | 0 | 0 | 18,900 |
| Reserve for Land Purchase | 5,000 | 5,000 | 5,000 | 5,000 |
| Reserve for Membrane Replacement | 26,000 | 40,000 | 40,000 | 75,000 |
| Dividend to Owner | 0 | 0 | 0 | 50,000 |
| Capital out of Revenue | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Total | 83,200 | 115,300 | 242,459 | 357,377 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | | | |
| | (52,804) | (31,904) | (0) | 0 |
| SURPLUS AT BEGINNING OF YEAR | | | | |
| | 255,673 | 202,869 | 100,965 | 70,965 |
| LESS TRANSFER TO NON-OPERATING REVENUE | | | | |
| | | (70,000) | (30,000) | |
| ACCUMULATED SURPLUS (DEFICIT) | | | | |
| | 202,869 | 100,965 | 70,965 | 70,965 |

Appendix 1
Loan Calculator
Long Term Debt
2025/26

| | |
|---------------|------|
| Interest Rate | 6.0% |
| Term in years | 15 |
| Capital \$ | - |

Payment Schedule

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

Loan Calculator
Long Term Debt
2026/27

| | |
|---------------|------|
| Interest Rate | 6.0% |
| Term in years | 15 |
| 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 | - | - |

Loan Calculator
Long Term Debt
2027/28

| | |
|---------------|----------------|
| Interest Rate | 6.0% |
| Term in years | 15 |
| Capital \$ | 560,000 |

Payment Schedule for Capital Works

| | Principal | Interest | Total | Balance |
|------|-------------|-------------|-----------|------------|
| Year | | | | |
| 1 | \$24,059.15 | \$33,600.00 | 57,659.15 | 535,940.85 |
| 2 | \$25,502.70 | \$32,156.45 | 57,659.15 | 510,438.16 |
| 3 | \$27,032.86 | \$30,626.29 | 57,659.15 | 483,405.30 |
| 4 | \$28,654.83 | \$29,004.32 | 57,659.15 | 454,750.47 |
| 5 | \$30,374.12 | \$27,285.03 | 57,659.15 | 424,376.35 |
| 6 | \$32,196.57 | \$25,462.58 | 57,659.15 | 392,179.78 |
| 7 | \$34,128.36 | \$23,530.79 | 57,659.15 | 358,051.42 |
| 8 | \$36,176.06 | \$21,483.09 | 57,659.15 | 321,875.36 |
| 9 | \$38,346.63 | \$19,312.52 | 57,659.15 | 283,528.73 |
| 10 | \$40,647.42 | \$17,011.72 | 57,659.15 | 242,881.31 |
| 11 | \$43,086.27 | \$14,572.88 | 57,659.15 | 199,795.04 |
| 12 | \$45,671.45 | \$11,987.70 | 57,659.15 | 154,123.59 |
| 13 | \$48,411.73 | \$9,247.42 | 57,659.15 | 105,711.86 |
| 14 | \$51,316.44 | \$6,342.71 | 57,659.15 | 54,395.42 |
| 15 | \$54,395.42 | \$3,263.73 | 57,659.15 | (0.00) |

Loan Calculator
Long Term Debt
2028/29

| | |
|---------------|----------------|
| Interest Rate | 6.0% |
| Term in years | 15 |
| Capital \$ | 315,000 |

Payment Schedule for Capital Works

| | Principal | Interest | Total | Balance |
|------|-------------|-------------|-----------|------------|
| Year | | | | |
| 1 | \$13,533.27 | \$18,900.00 | 32,433.27 | 301,466.73 |
| 2 | \$14,345.27 | \$18,088.00 | 32,433.27 | 287,121.46 |
| 3 | \$15,205.98 | \$17,227.29 | 32,433.27 | 271,915.48 |
| 4 | \$16,118.34 | \$16,314.93 | 32,433.27 | 255,797.14 |
| 5 | \$17,085.44 | \$15,347.83 | 32,433.27 | 238,711.70 |
| 6 | \$18,110.57 | \$14,322.70 | 32,433.27 | 220,601.13 |
| 7 | \$19,197.20 | \$13,236.07 | 32,433.27 | 201,403.92 |
| 8 | \$20,349.04 | \$12,084.24 | 32,433.27 | 181,054.89 |
| 9 | \$21,569.98 | \$10,863.29 | 32,433.27 | 159,484.91 |
| 10 | \$22,864.18 | \$9,569.09 | 32,433.27 | 136,620.73 |
| 11 | \$24,236.03 | \$8,197.24 | 32,433.27 | 112,384.71 |
| 12 | \$25,690.19 | \$6,743.08 | 32,433.27 | 86,694.52 |
| 13 | \$27,231.60 | \$5,201.67 | 32,433.27 | 59,462.92 |
| 14 | \$28,865.50 | \$3,567.78 | 32,433.27 | 30,597.43 |
| 15 | \$30,597.43 | \$1,835.85 | 32,433.27 | (0.00) |

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

SCHEDULE "A"
TOWN OF LUNENBURG WATER UTILITY

SCHEDULE OF RATES FOR WATER AND WATER SERVICES

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

RATES

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

When payment is made after 30 days from the date rendered as shown on the bill, the rates will include interest charges of 1.5% per month, or part thereof.

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

In this Schedule, the word "Utility" means the Town of Lunenburg Water Utility.

1. RATES:

(a) Quarterly Charges for Unmetered Customers

| | |
|---|--------|
| First Dwelling Unit (based on 12,500 imp gal per quarter) | 184.85 |
| Additional Dwelling Unit (based on 9,375 imp gal per quarter) | 60.68 |

(b) Base Charge for Metered Customers

| <u>Size of Meter</u> | <u>Quarterly</u> | <u>Monthly</u> |
|----------------------|------------------|----------------|
| 5/8" | 103.94 | 34.65 |
| 3/4" | 151.24 | 50.41 |
| 1" | 245.85 | 81.95 |
| 1.5" | 482.38 | 160.79 |
| 2" | 766.21 | 255.40 |
| 3" | 1,523.09 | 507.70 |
| 4" | 2,374.58 | 791.53 |
| 6" | 4,739.84 | 1,579.95 |

(c) Consumption Rate (per 1000 Imp. Gallons) for Metered Customers

6.47 per 1000 Imp. Gallons

(d) Bulk Water Rate per 1,000 Imp. Gallons

18.52 per 1000 Imp. Gallons

(e) Minimum Bill

The minimum metered bill shall be the Base Charge.

2. PUBLIC FIRE PROTECTION RATE

The Town of Lunenburg shall pay the Water Utility quarterly for fire protection the sum of \$82,617 (total annual payment of \$330,467 based on one quarter at the existing fire protection rate (\$328,900) and three quarters at the proposed fire protection rate (\$330,989).

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 | \$250.00 |
| Each building serviced by a sprinkler service pipe of 8" or less in diameter | \$300.00 |

4. WATER FOR BUILDINGS OR WORKS UNDER CONSTRUCTION

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

5. PRIVATE HYDRANT CONNECTION RATES

Per hydrant per year \$250.00.

6. RATES FOR WATER SUPPLIED FROM FIRE HYDRANTS

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

7. CHARGES FOR RE-ESTABLISHING WATER SERVICE

When water service has been suspended for any violation of the Rules and Regulations of the Utility, such water service shall not be re-established until a reconnection charge of \$75.00 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 \$50.00 fee for the creation of a water account, notwithstanding the fact that no physical disconnection of the system may have occurred.

9. DISCONNECTION FEE

Whenever a customer, for any reason requests that the water be turned off from any premises, a charge of \$75.00 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 \$75.00 (\$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 \$25.00 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/vessel water may be provided to ships and licensed water haulers at designated locations at the rate listed in "Item 1 – Rates" in this Schedule per cubic meter or part thereof with a minimum charge of \$50.00. Such charge shall be rendered for each loading.

2. PUBLIC FIRE PROTECTION RATE

- a) The Town of Lunenburg shall pay the Water Utility quarterly for fire protection the sum of \$104,567 (total annual payment of \$418,269).

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 | \$250.00 |
| Each building serviced by a sprinkler service pipe of 8" or more in diameter | \$300.00 |

4. WATER FOR BUILDINGS OR WORKS UNDER CONSTRUCTION

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

5. PRIVATE HYDRANT CONNECTION RATES

Per hydrant per year \$250.00.

6. RATES FOR WATER SUPPLIED FROM FIRE HYDRANTS

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

7. CHARGES FOR RE-ESTABLISHING WATER SERVICE

When water service has been suspended for any violation of the Rules and Regulations of the Utility, such water service shall not be re-established until a reconnection charge of \$75.00 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 \$50.00 fee for the creation of a water account, notwithstanding the fact that no physical disconnection of the system may have occurred.

9. DISCONNECTION FEE

Whenever a customer, for any reason requests that the water be turned off from any premises, a charge of \$75.00 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 \$75.00 (\$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 \$25.00 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/vessel water may be provided to ships and licensed water haulers at designated locations at the rate listed in "Item 1 – Rates" in this Schedule per cubic meter or part thereof with a minimum charge of \$50.00. Such charge shall be rendered for each loading.

SCHEDULE "C"
TOWN OF LUNENBURG WATER UTILITY

SCHEDULE OF RATES FOR WATER AND WATER SERVICES

(Effective for water supplied on and after 1 April, 2028)

RATES

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

When payment is made after 30 days from the date rendered as shown on the bill, the rates will include interest charges of 1.5% per month, or part thereof.

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

In this Schedule, the word "Utility" means the Town of Lunenburg Water Utility.

1. **RATES:**

(a) **Quarterly Charges for Unmetered Customers**

| | |
|---|--------|
| First Dwelling Unit (based on 12,500 imp gal per quarter) | 218.25 |
| Additional Dwelling Unit (based on 9,375 imp gal per quarter) | 72.52 |

(b) **Base Charge for Metered Customers**

| | <u>Quarterly</u> | <u>Monthly</u> |
|---------------|------------------|----------------|
| Size of Meter | | |
| 5/8" | 121.55 | 40.52 |
| 3/4" | 177.48 | 59.16 |
| 1" | 289.33 | 96.44 |
| 1.5" | 568.97 | 189.66 |
| 2" | 904.52 | 301.51 |
| 3" | 1,799.35 | 599.78 |
| 4" | 2,806.02 | 935.34 |
| 6" | 5,602.34 | 1,867.45 |

(c) **Consumption Rate (per 1000 Imp. Gallons) for Metered Customers**

7.74 per 1000 Imp. Gallons

(d) **Bulk Water Rate per 1,000 Imp. Gallons**

22.10 per 1000 Imp. Gallons

(e) **Minimum Bill**

The minimum metered bill shall be the Base Charge.

2. PUBLIC FIRE PROTECTION RATE

The Town of Lunenburg shall pay the Water Utility quarterly for fire protection the sum of \$124,773 (total annual payment of \$499,093).

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

- (a) the sum of 34.8% of Transmission and Distribution, Taxes and Depreciation expenses of the Utility, and 34.8% 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 | \$250.00 |
| Each building serviced by a sprinkler service pipe of 8" or more in diameter | \$300.00 |

4. WATER FOR BUILDINGS OR WORKS UNDER CONSTRUCTION

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

5. PRIVATE HYDRANT CONNECTION RATES

Per hydrant per year \$250.00.

6. RATES FOR WATER SUPPLIED FROM FIRE HYDRANTS

Whenever the use of any fire hydrant is desired for supplying water for any purpose, excepting those of the Fire Department for fire use, the Utility may grant permission with such terms and conditions as it may provide, including arrangements regarding supervision of the opening and closing of the hydrant, and a service charge for commercial consumers of \$60.00 for connection and disconnection and a consumption

charge for the amount of water used, as estimated by the water Utility, at meter consumption rates.

7. CHARGES FOR RE-ESTABLISHING WATER SERVICE

When water service has been suspended for any violation of the Rules and Regulations of the Utility, such water service shall not be re-established until a reconnection charge of \$75.00 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 \$50.00 fee for the creation of a water account, notwithstanding the fact that no physical disconnection of the system may have occurred.

9. DISCONNECTION FEE

Whenever a customer, for any reason requests that the water be turned off from any premises, a charge of \$75.00 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 \$75.00 (\$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 \$25.00 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/vessel water may be provided to ships and licensed water haulers at designated locations at the rate listed in "Item 1 – Rates" in this Schedule per cubic meter or part thereof with a minimum charge of \$50.00. Such charge shall be rendered for each loading.

SCHEDULE D
RULES AND REGULATIONS

SCHEDULE D
LUNENBURG WATER UTILITY

SCHEDULE OF RULES AND REGULATIONS
GOVERNING THE SUPPLY OF WATER AND WATER SERVICES

(Effective 1 July 2026)

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

“Town” means the Town of Lunenburg

“Utility” means the Lunenburg Water Utility.

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

“Unmetered Service” means that type of unmetered service charged for by all flat rates.

“Metered Rate Service” means that type of service charged for at metered rates and is supplied to customers other than those supplied by fixture and flat rate service.

“Radio Frequency Meter” means a meter which uses radio frequency transmission technology to allow the Utility to read the individual Customer’s water consumption remotely.

“Seasonal service” means any service that is discontinued for more than 30 continuous days.

“Commercial Service” means any service other than a domestic service and includes, without limiting the generality of the foregoing, private fire hydrants, any sprinkler systems and fire protection lines within buildings and the piping connected thereto and private fire protection service as herein defined.

“Domestic Service” means the type of service supplied to the property owner, or his authorized agent, or to the occupant or tenant of any space or area occupied for the distinct purpose of a dwelling house, including rooming houses and apartment buildings containing four or less dwelling units, flats, etc. A bed and breakfast as defined in this Section, shall be treated as one Domestic Service in these Rules and Regulations.

2. **LIABILITY FOR PAYMENT OF WATER BILL:** An agreement is deemed to exist between a customer and the Utility for the supply of water service at such rates and in accordance with these Regulations by virtue of:

- a) the customer applying for and receiving approval for water service;
- b) the customer consuming or paying for water service from the date that the customer who is a party to an agreement pursuant to clause (a) (the customer of record) moves out of the premises, in which case the customer of record shall remain jointly and severally liable for the water service account up to the date the Utility is notified that the customer of record wishes to terminate the supply of water service.

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

- c) Any person, business or corporation that receives water service without the consent of the Utility, shall be liable for the cost of such water service which cost shall be determined in the sole discretion of the Utility based upon its reasonable estimate of the amount of water utilized.
 - d) Where service is supplied to a condominium unit, the Condominium Corporation in which the unit is situated shall be deemed to be the customer of record and shall be liable for payment of the service bill for the condominium unit.
3. **DEPOSITS:** When required, an applicant for service shall deposit with the Utility a sum equal to the previous year's average bill for the meter size for such service for a period of six months, or such lesser amount as the Utility may demand (a minimum of \$50.00). This deposit shall be held by the Utility as collateral security for the payment of the customer's bills, but is not to be considered as a payment on account thereof. When the customer ceases to use the service and discharges all their liability to the Utility in respect of such service, the deposit shall be returned to him/her with interest of 2% per annum, not compounded.
4. **REFUSAL OF SERVICE:** Service may be refused or suspended to any customer who has failed to discharge all of his liabilities to the Utility.
5. **BILLING:** If a contract is entered into or terminated at any time other than a regular billing date, the amount to be charged to the customer shall be the pro rata proportion to the next billing date, of the regular service charge for the billing period, plus the consumption charge, if any.

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

6. **PAYMENT OF BILLS:** Bills shall be rendered to each customer at intervals of either monthly or approximately three months (quarterly) and shall be payable within thirty days after the date rendered. Bills are due on the billing date and bills not paid within thirty days after the billing date shall be subject to the interest charge as set out in the Schedule of Rates and Charges.

7. **ADJUSTMENT OF BILLS:**

- (a) Where meters exist - If the seal of a meter is broken or if a meter does not register correctly, the bill for that water service shall be estimated in accordance with the best data available. Any customer desiring to question a water bill must do so in writing within 30 days of the bill being rendered.
- (b) Customers Under billed - Should it be necessary for the Utility to make a billing adjustment as a result of a customer being under billed for any reason, such adjustment shall be retroactive for a maximum of four billing periods or one year, whichever is the longest. Notwithstanding the above, in the event that a billing adjustment is the result of the customer's illegal connection to the water system or willful interference or damage of metering equipment (where they exist), the billing adjustment in such circumstances will not be limited to one year or four billing periods, but rather the customer shall be responsible for all payments of such accounts from the date such illegal connection or interference to meter equipment took place.
- (c) Customer Over billed - Should it become necessary for the Utility to make a billing adjustment as a result of a customer being over billed for any reason, such adjustment will be estimated by the Utility based on the best available data from the prior period usage records for the customer. The Utility will reimburse such customer the over-billed amount with interest calculated on the basis of current simple interest paid by the Utility's bank respecting the period during which the customer was incorrectly billed by the Utility, such period not to exceed five years.

8. **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 9, each billing for these quarters shall be based upon the meter reading with adjustment for any earlier estimated reading. The Utility may, at its option, estimate the readings in the alternate quarters based on the actual consumption from the previous quarter. In the case of Metered Service Customers who are billed monthly, meters shall be read monthly.

9. **ESTIMATED READINGS FOR BILLING PURPOSES - METERED CUSTOMERS:** If the Utility is unable to obtain a meter reading for billing purposes, after exercising due diligence in the usual practice of meter reading, the bill for that service shall be estimated in accordance with the best data available, subject, however, to the provision that in no circumstance will an estimated reading be used for more than two (2) consecutive billing periods. If an estimated bill is rendered for two (2) consecutive billing periods, the Utility shall notify the customer by regular mail that arrangements must be made for the Utility to obtain a reading and failing such arrangements, the Utility may suspend service until such arrangements are made. When such meter reading has been obtained the previous estimated bill or bills shall be adjusted accordingly.

10. **SUSPENSION OF SERVICE FOR NON PAYMENT BILLS:** The Utility shall have the right to enter onto customers' premises within reasonable hours to suspend service to customers whose bills remain unpaid for more than forty calendar days after the date

rendered. The customer shall pay the reconnection fee as set out in the Charges for Re-establishing Water Service in the Schedule of Rates and Charges after each suspension. Service suspension can be delayed if approved payment arrangements have been made and the customer is in compliance with arrangements.

11. **WATER TO BE SUPPLIED BY METER:** Except where water is used for construction purposes from a hydrant under the supervision of the Utility and except as in these regulations otherwise provided, all services other than those used for Domestic Service and those used exclusively for fire protection shall be metered. All apartment buildings containing five units or less will be deemed to be domestic accounts and shall be charged under the flat rate service. Any commercial service 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.

The Utility, at its discretion, may require domestic service customers to be metered if they have installed a swimming pool on the premises with the pool capacity in excess of 3,000 imperial gallons or the Utility may levy an additional flat fee during the months of the operation of such swimming pool.

12. **INSTALLATION AND REMOVAL OF METERS:** Meters shall be installed and removed only by employees or duly authorized representatives of the Utility and no other person shall install, alter, change or remove a meter without the written permission of the Utility. The plumbing and connections shall be properly prepared to receive the installation of such meters to the approval of and without expense to the Utility.
13. **RADIO FREQUENCY METERS:** Where radio frequency meters become available to a Customer the Utility is authorized to require such Customer to have a radio frequency meter installed for the metering of Service. Where radio frequency meters are the standard meter in use and a radio frequency meter is not installed at the Customer's direction, such Customer will be subject to a charge of \$75.00 per read for the measurement of Service by a meter which is required to be read manually and such meter will be read on a quarterly basis.
14. **METER READERS:** Each meter reader shall be provided with an official identification, which he/she shall exhibit on request.
15. **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.
16. **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.

17. **DAMAGE TO WATER METERS:** Each customer shall be responsible for the meter installed on his service and shall protect it. He shall be liable for any damage to the meter resulting from carelessness, hot water or steam, or the action of frost or from any other cause not the fault of the Utility or its employees. The cost to the Utility occasioned by such damage to the meter shall be paid by the customer. If after the rendering of a bill by the Utility to the customer for such cost the same is not paid within 40 days from the date rendered, the supply of water to the customer concerned may be suspended until all charges are paid.
18. **METER TESTING.** On the request to have their meter tested, the Utility may charge the sum of \$100.00 to defray, in part, the cost of making the test for meters up to 1 ½ inch in size. In the case of meters 1-1/2 inches and larger, the actual cost of the test will be paid by the customer. If the test shows that the meter is over registering by more than one and one half percent (1 ½%) for positive displacement meters and three percent (3%) for turbine or compound meters, the sum so deposited will be refunded to the customer.
19. **PLUMBING TO BE SATISFACTORY:** All plumbing, pipes and fittings, fixtures, and other devices for conveying, distributing, controlling, or utilizing water which are used by a customer and are not the property of the Utility, shall be installed in the manner provided by the Regulations of and be approved by the proper official of the Municipality and/or the operators of the Utility. The water shall not be turned on (except for construction or testing purposes) until the applicant for service has satisfied the Utility that these requirements have been met. The supply of water may be discontinued to any customer at any time if, in the opinion of the proper official of the Municipality and/or the operator of the Utility, the plumbing, pipes, fittings, fixtures, or other devices as hereinbefore mentioned, or any of them, fail to comply with the above requirements, or if any part of the water system of such customer or the meter is in any unsuitable, dirty, unsanitary or inaccessible place. Service shall not be re-established until such condition is corrected to the satisfaction of the Utility.
20. **REMOTE REGISTERING WATER METERS:** When a remote registering water meter is installed on a customer's premises under a general outside register installation program of the Utility, then the cost of the meter and its installation shall be paid by the Utility. The meter shall become the property of the Utility which shall become responsible for its operation, maintenance and replacement. Any damage to the meter caused by the negligence or wrongful acts or omissions by the customer, his agents or members of his family, shall be paid for by the customer, and the failure by the customer to make the payment shall entitle the Utility, after making a forty day written demand for the payment, to disconnect the water service to the customer.
21. **CROSS CONNECTION CONTROL & BACKFLOW PREVENTION:**

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

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

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

(d) The Utility shall only accept test results from individuals/companies who have a valid Cross Connection Control Tester’s License.

(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.

22. **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.

23. **DANGEROUS CONNECTIONS:** No connection shall be permitted to any installation; equipment or source in such a manner as may allow any contamination to pass from such installation, equipment or source into the Utility’s water supply system. If any such connection exists the Utility may discontinue the supply of water to such customer.

24. **PROHIBITED DEVICES:** Service may be refused or suspended by the Utility to any customer who installs or uses any device or appurtenance, as, for example, geothermal heat pump, booster pumps, quick-opening or quick-closing valves, flushometers, water operated pumps or siphons, standpipes, or large outlets for supplying ships, etc., which may occasion sudden large demands of short or long duration, thereby requiring oversize meters and pipe lines, or affect the stability or regulation of water pressure in the Utility's system. Permission to install or use any such device or appurtenance must be obtained from the Utility, which permission shall specify what special arrangements, such as elevated storage tanks, surge tanks or equalizing tanks, etc., must be provided by the customer.
25. **IMPROPER USE OR WASTE OF WATER:** No customer shall permit the improper use or waste of water, such as providing water to more than one single family dwelling and /or apartment building from a single service, nor shall he sell or give water to any person except upon such conditions and for such purposes as may be approved in writing by the Utility.
26. **SERVICE PIPES:** Upon receipt of an application for service to any premises located on any portion of a street or otherwise an existing property which is served by an easement onto any portion of a street through which portion a main water pipe is laid and which premises are not already provided with water services, the Utility shall install a service pipe lateral which it considers to be of suitable size and capacity from the water main to the street line. No pipe smaller than 3/4 inch (19 mm) diameter shall be laid for any service.

The necessary excavation for the laying of the service pipe, backfilling and replacement of the street and sidewalk surfaces from the water main in the street 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 for all water services 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 street line by the applicant. Should the applicant require a service pipe larger than the 3/4 inch (19 mm) provided by the Utility then the applicant shall pay the additional cost associated with this larger service over and above the 3/4 inch (19 mm) between the water main in the street and the street line.

The necessary excavation for the laying of the service pipe lateral and backfilling from the street line to the structure or the end of the lateral extension, including supplying and laying a service pipe lateral and fittings shall be the responsibility of the Applicant for all water services and all such work shall be performed without cost to the Utility.

Should any person make application for more than one service to any 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 water main to any premises shall be paid by the applicant.

All services must be installed in accordance with the Rules and Regulations of the Town as well as all By-laws of the Town of Lunenburg and all Federal and Provincial

Legislation and Regulations, including without restricting the generality of the foregoing, the National Building Code and any applicable plumbing codes and shall be done to the satisfaction of the Utility.

When a service has been installed without objection from the customer as to the location of the same, no subsequent removal of or alteration to the position of the pipe shall be made except at the expense of the customer requesting such removal or alteration.

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

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

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

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

28. **DEPOSITS IN ADVANCE:** Whenever a customer requests the Utility to do work for which he/she is required to pay and the Utility agrees to do the work, he/she shall deposit with the Utility, before the work is started, a sum of money equal to 50% of 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. Regular service shall not be established by the Utility until all charges are paid in full. Installations shall be made in accordance with the Lunenburg Water Utility specifications and be subject to inspection by the Utility's Engineer for Utility's Employees prior to water service being made available.
29. **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.
30. **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.

31. **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. The Utility must be notified three weeks in advance by the property owner of any testing of the fire protection lines or sprinkler system or private hydrant, and the Utility may require the owner to pay for the insertion of an advertisement in a local newspaper notifying the public of such testing.
32. **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.
33. **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.
34. **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.
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. **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 Lunenburg Water Utility specifications.

37. **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.
38. **PRESSURE RELIEF VALVES:** Whenever a pressure reducing valve has been installed by a customer in accordance with Regulation 37, the customer shall, for his own safety and protection, install on his hot water boiler and any other hot water heating device connected to the building's plumbing system, a pressure relief valve of an approved type, as well as an approved temperature limiting device. It shall be the customer's responsibility to maintain and keep in service the pressure relief valve at all times.
39. **THEFT OF SERVICE:** The Commission may impose penalties in addition to charges for Service approved by these Regulations for each unauthorized Water Service Connection, as follows:
- | | |
|---|----------|
| First incident | \$300.00 |
| Second incident, and each incident thereafter | \$750.00 |
40. **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.
41. **EXTENSIONS:**
1. When the provisions of the Municipal Government Act and any Regulations or By-laws made thereunder apply, the Utility may, at the request of the subdivider or owner, accept any water line constructed in accordance with the Subdivision By-law and Subdivision Specifications or Regulations of the Town of Lunenburg or the Municipality of the District of Lunenburg without charge to the Utility or payment to the subdivider or owner, if:
 - a. Any approval of the Utility shall be subject to approval of the Nova Scotia Utility and Review Board (the Board). The Utility will make application to the Board after agreement has been received with the proponent. No work shall be undertaken until approval is received from the Board;

- b. the Utility has made periodic inspections during construction;
 - c. the water line meets the standards and specifications of the Utility;
 - d. the water line had passed all test required by the Utility; and
 - e. the owner has tendered to the Utility a conveyance of the same together with an easement when the water line is not located on a public street of the Town.
2. Other Extensions –Upon request of the owner of any property situation on any street in which no water main has been laid, for the extension of the water service thereto, such extension shall be subject to payment of a capital contribution by or on behalf of the owner of the property.

The amount of the capital contribution shall be calculated as the total capital cost, less the portion thereof

- (a) Attributable to public fire protection;
- (b) Supported by municipal services and other grants; and
- (c) Shall be calculated as eight times the estimated revenue from service supplied through the extension during the first year of operation.

Where more than one owner will be served by the extension, the capital contribution share be apportioned equally between them.

The capital contribution shall be refundable to the extent that revenues in subsequent years increase above the initial estimate of first year revenues. Calculation of refunds shall be made annually up to and including the fifth year of operation of the extension. The refund shall be calculated as eight times the excess of the revenue derived from metered service supplied through the extension during the current year over the corresponding revenue for the previous year or, in the case of the first year's review, over the initial estimate of annual revenue. In no case, however, shall the sum of the refunds exceed the initial capital contribution.

Where this is more than one owner, the refunds shall be apportioned between all the owners or their assigns, in proportion to the capital contribution of each owner.

42. **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.

Lunenburg Water Utility Comparison of Water Rates *

Average Consumption Rate in Cubic Meters/Quarter
56.8

METRIC CONVERTER

12,500.00 Imp. Gallons/Quarter

56.8 Cubic Meters/Quarter

* NOTE: This Comparison Sheet May NOT be up to date

Updated: 6 March 2026

| Water Utility | \$ | \$ | \$ | \$ | Date Rates effective |
|---|-----------------------------|----------------|-------------------|----------------|----------------------|
| | 5/8" fixed charge Quarterly | Rate/ 1000 gal | Rate/ cubic meter | Quarterly Bill | |
| New Minas, Village of | 30.09 | 3.51 | 0.77 | 74.01 | April 1, 2024 |
| Kentville, Town of (Proposed) | 34.01 | 4.04 | 0.89 | 84.57 | April 1, 2026 |
| Amherst, Town of (under review) | 39.49 | 4.06 | 0.89 | 90.29 | April 1, 2025 |
| Digby, Town of | 34.46 | 5.87 | 1.29 | 107.92 | April 1, 2025 |
| Antigonish, Town of (under review) | 53.91 | 4.79 | 1.06 | 113.86 | April 1, 2025 |
| Port Williams, Village of | 60.61 | 4.27 | 0.94 | 114.05 | April 1, 2018 |
| Wolfville, Town of | 48.07 | 5.32 | 1.17 | 114.65 | April 2, 2025 |
| Lawrencetown, Village of | 62.76 | 4.41 | 0.97 | 117.95 | April 1, 2013 |
| Baddeck, Village of (under review) | 40.61 | 6.27 | 1.38 | 119.02 | April 1, 2024 |
| Truro, Town of | 63.44 | 4.45 | 0.98 | 119.13 | April 1, 2015 |
| Pictou County | 65.88 | 5.22 | 1.15 | 131.21 | April 1, 2019 |
| Yarmouth , Town of | 54.87 | 6.27 | 1.38 | 133.34 | April 1, 2018 |
| Oxford, Town of | 101.99 | 2.82 | 0.62 | 137.28 | April 1, 2025 |
| Antigonish County Water Utility (under review) | 60.72 | 6.18 | 1.36 | 137.99 | April 1, 2022 |
| Canning, Village of | 52.87 | 7.11 | 1.57 | 141.85 | April 1, 2025 |
| Stellarton, Town of (under review) | 61.85 | 8.19 | 1.46 | 144.80 | April 1, 2025 |
| Richmond County | 50.19 | 8.04 | 1.77 | 150.76 | July 1, 2025 |
| Port Hawkesbury, Town of (under review) | 67.75 | 6.85 | 1.51 | 153.48 | April 1, 2016 |
| Cape Breton Regional Municipality | 62.25 | 7.58 | 1.67 | 157.14 | April 1, 2025 |
| Bridgewater Water Utility | 76.37 | 6.61 | 1.46 | 159.04 | April 1, 2024 |
| New Glasgow, Town of (Proposed) | 68.75 | 7.48 | 1.65 | 162.50 | April 1, 2026 |
| Westville, Town of | 59.50 | 8.85 | 1.95 | 170.30 | April 1, 2023 |
| Lunenburg, Town of (Proposed Residential Unmetered) | 103.94 | 6.47 | 1.43 | 184.85 | July 1, 2026 |
| Middleton, Town of | 92.17 | 7.72 | 1.70 | 188.76 | April 1, 2025 |
| Inverness County | 64.37 | 10.44 | 2.30 | 195.05 | April 1, 2025 |
| Greenwood (Mun. of the Co. of Kings) | 67.95 | 10.36 | 2.28 | 197.61 | April 1, 2016 |
| Annapolis Royal, Town of (Proposed) | 95.16 | 8.49 | 1.87 | 201.41 | April 1, 2010 |
| Queens, Region of | 38.78 | 13.03 | 2.87 | 201.85 | January 1, 2026 |
| Cumberland County | 75.94 | 10.71 | 2.36 | 210.03 | April 1, 2025 |
| St. Peter's, Samsonville & Area | 84.00 | 11.21 | 2.47 | 224.34 | October 1, 2025 |
| Annapolis County Water Utility (under review) | 103.47 | 12.21 | 2.19 | 227.90 | April 1, 2021 |
| Stewiacke, Town of | 66.87 | 13.09 | 2.88 | 230.69 | April 1, 2021 |
| West Hants Regional Water Utility | 78.81 | 12.30 | 2.71 | 232.79 | April 1, 2025 |
| Bridgetown Water Utility | 82.56 | 12.21 | 2.69 | 235.37 | April 1, 2020 |
| East Hants Water Utility (Proposed) | 47.37 | 15.38 | 3.39 | 239.98 | April 1, 2026 |
| Pictou, Town of | 78.73 | 12.94 | 2.85 | 240.66 | April 1, 2025 |
| Shelburne | 105.89 | 11.35 | 2.50 | 247.94 | April 1, 2018 |
| Trenton, Town of | 86.13 | 14.76 | 3.25 | 270.79 | April 1, 2025 |
| Mulgrave | 136.98 | 10.88 | 2.40 | 273.34 | April 1, 2018 |
| Debert, Colchester County | 90.82 | 9.20 | 3.22 | 273.77 | October 1, 2025 |
| Canso - Hazel Hill Water (under review) | 85.60 | 16.00 | 3.52 | 285.60 | April 1, 2024 |
| Tatamagouche, Colchester County | 106.83 | 15.07 | 3.32 | 295.47 | October 1, 2025 |
| Sherbrooke, District of St. Mary's | 90.68 | 16.48 | 3.63 | 296.93 | April 1, 2025 |
| Mahone Bay | 119.58 | 15.80 | 3.48 | 317.32 | April 1, 2021 |
| Victoria County Water Utility (under review) | 109.50 | 31.14 | 6.86 | 499.27 | April 1, 2024 |

| | | | | |
|--------|--------|-------|------|--------|
| Median | 184.85 | 8.19 | 1.77 | 184.85 |
| Mean | 191.26 | 9.45 | 2.09 | 191.26 |
| High | 499.27 | 31.14 | 6.86 | 499.27 |
| Low | 30.09 | 2.82 | 0.62 | 74.01 |