Township of South Glengarry

2025 Water and Wastewater Cost of Service/Rate Study
and
O. Reg 453/07 Water System Financial Plan 185-301A

DFA Infrastructure International Inc.

October 8, 2025

DFA Infrastructure International Inc.

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October 8, 2025

Sarah McDonald, P. Eng.
General Manager, Infrastructure Services
Township of South Glengarry
6 Oak Steet
Lancaster, Ontario
K0C 1N0

Re: 2025 Water and Wastewater Cost of Service/Rate Study and O. Reg. 453/07 Water System Financial Plan No. 185-301A

Dear Ms McDonald:

Please find attached a copy of the above noted report entitled: "2025 Water and Wastewater Cost of Service/Rate Study and O. Reg 453/07 Water System Financial Plan No. 185-301A". Should you have any question please do not hesitate to contact me.

Respectfully Submitted by,

DFA Infrastructure International Inc.

Derek Ali, MBA, P.Eng.
President

Table of Contents

Tables

Appendices

1 Introduction

1.1 Background

The Township of South Glengarry (Township) has a population of approximately 13,330, with the Township providing water services to approximately 1,026 residential and non-residential customers, and wastewater services to approximately 1,085 residential and non-residential customers.

The Township operates three water systems covering the areas of Glen Water, Lancaster and Redwood Estates, and three wastewater systems covering the areas of Glen Walter, Lancaster and Green Valley. The total cost of the Township's water and wastewater systems are recovered from operating (non-rate) revenues (e.g. administrative fees, etc.) and through direct billing to customers (rate revenues).

Rate revenues consist of revenues from a flat rate service fee to the Redwood Estate water system customers and a flat rate service fee to the Green Valley wastewater system customers. Customers of the Glen Walter and Lancaster water and wastewater systems are charged a flat rate service fee, which includes a minimum consumption level, and a volumetric rate per cubic meter of water consumed above the minimum consumption level.

The Township recently undertook a comprehensive review of its capital asset inventory and asset replacement needs and will need to ensure that the total cost to operate and maintain their water and wastewater systems are identified and adequately funded. As such, DFA Infrastructure International Inc. (DFA) was retained by the Township to conduct a comprehensive water and wastewater cost of service/rate study. The study includes determination of the full cost of service for water and wastewater over the ten (10) year period from 2025 to 2034 inclusive (with 2025 as the base year) and includes a calculation of notional sustainable water and wastewater rates that will adequately fund the cost of service, while treating ratepayers in a fair and equitable manner.

The Township is also required to prepare and submit an updated Water System Financial Plan to meet the requirements of the Drinking Water Quality Management System as defined under O.Reg. 453/07 for renewal of its water distribution system licence. The Township's water system financial plan will be prepared based on the results of the cost of service/rate study.

1.2 Purpose

The primary purpose of this Water and Wastewater Cost of Service/Rate Study is to:

- Identify the full costs of managing the Township's water and wastewater systems based on the most recently available information;
- Prepare notional sustainable rates and charges to its customers that will recover the full costs of supplying and distributing drinking water, and the collection and treatment of wastewater; and
- Prepare an updated Water System Financial Plan in accordance with the requirements of O.Reg. 453/07 renewal of the licence for the Township's water distribution system.

2 Cost of Service Key Considerations

This Cost of Service/Rate study presents the ten (10)-year projections over the 2025-2034 period for key items used in determining the water and wastewater cost of service. These include:

- Operations & Maintenance (O&M) Cost Forecasts;
- Capital Budget Forecasts:
- Customer Revenue Projections;
- Debt Projections; and
- Reserve Projections; and

2.1 Operations & Maintenance (O&M) Cost Forecasts

The Township's annual water and wastewater operating budgets include costs related to the following:

- Water and wastewater system operations, management and maintenance;
- Debt servicing (principal and interest);and
- Transfers to/and from capital and operating reserves.

The Township's 2025 approved operating budget was used as the baseline information in preparing the operating budget forecast. Other assumptions used in arriving at the projections of these operating costs over the ten (10) year period from 2025 to 2034 are as follows:

- O&M costs (not including debt servicing and reserve transfers) inflated annually by 2% per year over the forecast period;
- Capital costs inflated annually a by 3% per year over the forecast period;
- Debt servicing is based on the capital budget financing needs as presented in Sub-Section 2.2;
- Transfers to the capital reserve increase are based on the projected annual operating budget surpluses or deficits; and
- Transfers to the operating reserves are based on ensuring a $0.1 million balance is achieved.

Table 2-1 presents the detailed 2025-2024 forecast of the Township's water's cost of service to be recovered through water fees and charges. The detailed 2025-2034 water operating budget forecast is provided in Appendix A.

Table 2-1: Water Operating Budget Forecast

Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Kennedy Redwood (Water)	41,040	41,861	42,698	43,552	44,423	45,311	46,218	47,142	48,085	49,047
Glen Walter (Water)	308,188	314,351	320,638	327,051	333,592	340,264	347,069	354,011	361,091	368,313
Lancaster/South Lancaster (Water)	298,888	304,865	310,963	317,182	323,525	329,996	336,596	343,328	350,194	357,198
Operating Reserve Contributions										
Transfer to Operating Reserve	100,000	-	-	-	-	-	-	-	-	-
Sub Total Operating Expenditures	**748,115**	**661,077**	**674,299**	**687,785**	**701,541**	**715,571**	**729,883**	**744,480**	**759,370**	**774,557**
Capital-Related										
New Non-Growth Related Debt (Principal)	-	-	17,147	21,828	25,082	36,386	37,659	38,977	40,342	41,754
New Non-Growth Related Debt (Interest)	-	-	30,980	37,754	41,489	59,449	58,175	56,857	55,493	54,081
Transfer to Capital Budget	25,060									
Transfer to Capital Reserves	5,220	189,282	280,506	326,043	386,950	416,157	491,020	572,221	660,245	755,611
Sub Total Capital Related Expenditures	**30,280**	**189,282**	**328,633**	**385,625**	**453,521**	**511,992**	**586,855**	**668,056**	**756,079**	**851,445**
Total Expenditures	**778,395**	**850,360**	**1,002,932**	**1,073,410**	**1,155,061**	**1,227,563**	**1,316,738**	**1,412,536**	**1,515,449**	**1,626,003**
Non-Rate Revenues										
Connection Fees	15,759	26,265	47,277	42,024	42,024	31,518	31,518	31,518	31,518	31,518
Contributions from Operating Reserve	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	15,759	**26,265**	**47,277**	**42,024**	**42,024**	**31,518**	**31,518**	**31,518**	**31,518**	31,518
Net Water Costs to be Recovered From Users	**762,636**	**824,095**	**955,655**	**1,031,386**	**1,113,037**	**1,196,045**	**1,285,220**	**1,381,018**	**1,483,931**	**1,594,485**

Table 2-2 presents the detailed 2025-2024 forecast of the Township's wastewater's cost of service to be recovered through wastewater fees and charges. The detailed 2025-2034 wastewater operating budget forecast is provided in Appendix B.

Table 2-2: Wastewater Operating Budget Forecast

Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Green Valley (Sewer)	108,708	110,882	113,100	115,362	117,669	120,022	122,423	124,871	127,369	129,916
Glen Walter (Sewer)	311,188	317,411	323,759	330,235	336,839	343,576	350,448	357,457	364,606	371,898
Lancaster/South Lancaster (Sewer)	299,988	305,987	312,107	318,349	324,716	331,210	337,835	344,591	351,483	358,513
Operating Reserve Contributions										
Transfer to Operating Reserve	41,132		114,482	52,924						
Sub Total Operating Expenditures	**761,015**	**734,281**	**863,448**	**816,870**	**779,225**	**794,809**	**810,705**	**826,919**	**843,458**	**860,327**
Capital-Related										
New Non-Growth Related Debt (Principal)	-	-	-	-	-	-	-	-	-	-
New Non-Growth Related Debt (Interest)	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Budget										
Transfer to Capital Reserves				113,373	229,372	283,866	355,262	433,605	519,493	613,572
Sub Total Capital Related Expenditures	-	-	-	**113,373**	**229,372**	**283,866**	**355,262**	**433,605**	**519,493**	**613,572**
Total Expenditures	**761,015**	**734,281**	**863,448**	**930,244**	**1,008,596**	**1,078,675**	**1,165,967**	**1,260,525**	**1,362,950**	**1,473,899**
Non-Rate Revenues										
Connection Fees	15,759	26,265	47,277	42,024	42,024	31,518	31,518	31,518	31,518	31,518
Contributions from Operating Reserve	100,399	8,139	-	-	-	-	-	-	-	-
Total Operating Revenue	116,158	34,404	47,277	42,024	42,024	31,518	31,518	31,518	31,518	31,518
Net Wastewater Costs to be Recovered From Users	**644,857**	**699,877**	**816,171**	**888,220**	**966,572**	**1,047,157**	**1,134,449**	**1,229,007**	**1,331,432**	**1,442,381**

2.2 Capital Budget Forecasts

A summary of the Township's capital budget forecasts used for the water and wastewater cost of service calculation are as presented in **Table 2-3** and **Table 2-4** respectively. These capital forecasts identify the total costs of the necessary projects to be undertaken between 2025 and 2034 to ensure the water and wastewater systems remain in a state of good repair and provide the necessary capacity to accommodate anticipated future residential and non-residential growth. Individual projects and associated costs are based on the Township's infrastructure investment requirements and capital replacement needs, with future capital costs being inflated annually by 3% over the forecast period. The capital funding is based on information provided by staff and annual surpluses generated from the future notional rates as shown in Sub-Section 2.3. Where surpluses are insufficient to fund an annual capital program, long-term debt was required to finance the shortfall in available capital funds. The detailed 2025-2034 capital budget forecasts for water and wastewater is provided in Appendix C and D respectively.

Table 2-3: Water Capital Budget Forecast

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
-	-	-	-	-	-	-	-	-	-	-
REDWOOD ESTATES	17,000	-	-	5,464	22,510	31,300	44,180	18,448	-	39,143
GLEN WALTERS	2,480,800	2,146,520	360,706	54,636	31,514	15,071	23,881	18,448	38,003	186,583
LANCASTER	95,000	75,190	29,705	81,955	733,832	120,565	84,778	159,884	92,474	151,354
ALL LINEAR	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
STUDIES/INSPECTION (Non-TCA)	152,500	108,150	90,177	301,593	126,057	194,758	113,435	86,091	95,008	137,001
-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditures	**2,775,300**	**2,340,160**	**491,197**	**454,574**	**925,168**	**373,286**	**278,214**	**295,170**	**238,153**	**527,128**
Capital Financing										
Provincial/Federal Grants (Investing in Ontario)	1,554,333	1,201,667								
Non-Growth Related Debenture Requirements	-	885,154	210,691	128,532	538,218	-	-	-	-	-
Operating Contributions (Capital From Current)	25,060	-	-	-	-	-	-	-	-	-
Water Capital Reserve	1,195,907	253,340	280,506	326,043	386,950	373,286	278,214	295,170	238,153	527,128
Total Capital Financing	**2,775,300**	**2,340,160**	**491,197**	**454,574**	**925,168**	**373,286**	**278,214**	**295,170**	**238,153**	**527,128**

Table 2-4: Wastewater Capital Budget Forecast

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
-	-	-	-	-	-	-	-	-	-	-
GREEN VALLEY	49,640	-	10,609	25,133	28,138	597,026	131,346	-	12,668	61,324
GLEN WALTERS	91,000	16,480	32,888	55,729	25,887	24,345	52,538	19,678	654,920	46,972
LANCASTER	183,600	169,950	503,928	16,391	14,632	50,776	726	86,091	-	52,191
STUDIES/INSPECTION (Non-TCA)	62,500	-	-	163,909	-	57,964	-	-	190,016	-
-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditures	**386,740**	**186,430**	**547,424**	**261,162**	**68,656**	**730,111**	**184,610**	**105,769**	**857,603**	**160,487**
Capital Financing										
Provincial/Federal Grants (Investing in Ontario)						386,425				
Non-Growth Related Debenture Requirements	-	-	-	-	-	-	-	-	-	-
Operating Contributions (Capital From Current)	-	-	-	-	-	-	-	-	-	-
Wastewater Capital Reserve	386,740	186,430	547,424	261,162	68,656	343,686	184,610	105,769	857,603	160,487
Total Capital Financing	**386,740**	**186,430**	**547,424**	**261,162**	**68,656**	**730,111**	**184,610**	**105,769**	**857,603**	**160,487**

2.3 Revenue Requirements

The Township will recover its net operating costs through user fees charged to its projected customers. Water and wastewater revenues are based on the Township's current rate structure of a flat rate service fee for the Redwood Estate water system customers and a flat rate service fee for the Green Valley wastewater system customers. Customers of the Glen Walter and Lancaster water and wastewater systems are charged a flat rate service fee, which includes a minimum consumption level, and a volumetric rate per cubic meter of water consumed above the minimum consumption level. The projection of water rates and revenues required from user fees over the ten (10) year period from 2025 to 2034 are summarized in **Table 2-5**. The projection of wastewater rates and revenues required from user fees over the ten (10) year period from 2025 to 2034 are summarized in **Table 2-6**. Detailed customer and revenue projections are based on growth estimates provided by staff and are presented in Appendix E. To remain financially sustainable over the 2025-2034 period water rates would increase annually by 7%, whereas wastewater rates would increase annually by 8%.

Table 2-5: Water Revenue Projection

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Percent Change	0.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Glen Walter Revenues	355,904	383,062	412,279	443,709	477,519	513,889	553,010	595,090	640,352	689,035
Lancaster Revenues	359,732	390,743	489,566	530,100	573,911	616,237	661,676	710,457	762,825	819,043
Redwoods Est. Revenues	47,000	50,290	53,810	57,576	61,607	65,919	70,534	75,471	80,754	86,407
Projected Annual Uniform Rate Revenues	**762,636**	**824,095**	**955,655**	**1,031,386**	**1,113,037**	**1,196,045**	**1,285,220**	**1,381,018**	**1,483,931**	**1,594,485**

Table 2-6: Wastewater Revenue Projection

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Percent Change	0.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Glen Walter Revenues	251,332	272,379	295,184	319,896	346,672	375,684	407,121	441,182	478,088	518,075
Lancaster Revenues	298,522	324,895	410,175	448,648	490,650	531,882	576,571	625,006	677,501	734,395
Green Valley Revenues	95,003	102,603	110,811	119,676	129,250	139,590	150,758	162,818	175,844	189,911
Projected Annual Uniform Rate Revenues	**644,857**	**699,877**	**816,171**	**888,220**	**966,572**	**1,047,157**	**1,134,449**	**1,229,007**	**1,331,432**	**1,442,381**

2.4 Debt Projection

Capital ffinancing from reserves requires that sufficient funds be available in the reserve in the year a capital project is undertaken. When capital reserves are insufficient the issuance of debt allows for capital financing to be available to allow the identified capital project to proceed. The repayment of the debt occurs in future years by way of annual operating budget provisions. As noted in **Table 2-8** the water capital reserve reaches a zero balance for the period of 2027-2030. To finance the proposed water capital program in these years it is projected that the Township will be required to borrowing $1.8 million over the forecast period. **Table 2-7** shows the debt continuity for water from 2025-2034. There is no debt projected to be required for the financing of the wastewater capital program.

Table 2-7: Water Debt Projection

Year	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Total Annual Debt Charges	-	-	48,127	59,583	66,571	95,835	95,835	95,835	95,835	95,835
Total Annual Interest Expense	-	-	30,980	37,754	41,489	59,449	58,175	56,857	55,493	54,081
Total Annual Principal Repayments	-	-	17,147	21,828	25,082	36,386	37,659	38,977	40,342	41,754
New Debt Issues	-	885,154	210,691	128,532	538,218	-	-	-	-	-
Total Annual Outstanding Debt	**-**	**885,154**	**1,078,698**	**1,185,402**	**1,698,538**	**1,662,153**	**1,624,493**	**1,585,516**	**1,545,174**	**1,503,421**

2.5 Reserve Balances

The projected transfers to and from water and wastewater related reserves and reserve funds, and their respective balances, are presented in **Tables 2-8** to **2-11** and include reserves related to the:

- Capital Reserve Funds; and
- Operating Reserves.

Contributions to the capital reserves are based on the budget transfers contained within the water and wastewater operating budget forecasts. Contributions from the capital reserves are based on the funding requirements contained in the water and wastewater capital forecasts. Additional transfers are based on projected annual operating budget surpluses or deficits. Interest revenue of 2.5% is earned annually on the capital reserve balances. A target balance of 2% to 4% of the Township's current replacement costs of its water and wastewater infrastructure was set.

The Operating Reserve is used in stabilizing water and wastewater rate changes, and to fund unbudgeted operating expenditures. A target operating reserve balance was set at $0.1 million, which falls within an upper and lower target balance of 10% and 20% of annual water and wastewater operating and maintenance budgets.

Table 2-8: Water Capital Reserve Fund

Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Opening Balance	1,253,182	64,057	-	-	-	-	43,942	263,167	553,724	1,000,211
Transfer to Capital	1,195,907	253,340	280,506	326,043	386,950	373,286	278,214	295,170	238,153	527,128
Transfer from Operating Budget	5,220	189,282	280,506	326,043	386,950	416,157	491,020	572,221	660,245	755,611
Interest	1,562	-	-	-	-	1,072	6,419	13,505	24,395	30,717
Closing Balance	**64,057**	**-**	**-**	**-**	**-**	**43,942**	**263,167**	**553,724**	**1,000,211**	**1,259,411**
Target Balance of 2% of Asset Replacement Costs	567,569	619,266	635,382	651,982	669,080	686,691	704,831	723,514	742,758	762,579
Target Balance of 4% of Asset Replacement Costs	1,135,138	1,238,532	1,270,765	1,303,965	1,338,161	1,373,383	1,409,661	1,447,028	1,485,516	1,525,158

Table 2-9: Water Operating Reserve

Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Opening Balance	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Transfer from Operating	100,000	-	-	-	-	-	-	-	-	-
Transfer to Operating										
Closing Balance	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Target Balance of 10% of O&M Costs	64,812	66,108	67,430	68,778	70,154	71,557	72,988	74,448	75,937	77,456
Target Balance of 20% of O&M Costs	129,623	132,215	134,860	137,557	140,308	143,114	145,977	148,896	151,874	154,911

Table 2-10: Wastewater Capital Reserve Fund

Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Opening Balance	1,662,734	1,307,894	1,149,500	617,128	481,073	657,833	612,964	803,206	1,159,318	841,738
Transfer to Capital	386,740	186,430	547,424	261,162	68,656	343,686	184,610	105,769	857,603	160,487
Transfer from Operating Budget	-	-	-	113,373	229,372	283,866	355,262	433,605	519,493	613,572
Interest	31,900	28,037	15,052	11,733	16,045	14,950	19,590	28,276	20,530	32,371
Closing Balance	**1,307,894**	**1,149,500**	**617,128**	**481,073**	**657,833**	**612,964**	**803,206**	**1,159,318**	**841,738**	**1,327,194**
Target Balance of 2% of Asset Replacement Costs	787,826	811,461	835,805	860,879	886,705	913,306	940,706	968,927	997,994	1,027,934
Target Balance of 4% of Asset Replacement Costs	1,575,652	1,622,922	1,671,609	1,721,758	1,773,410	1,826,613	1,881,411	1,937,853	1,995,989	2,055,869

Table 2-11: Wastewater Operating Reserve

Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Opening Balance	-	(59,267)	(67,406)	47,076	100,000	100,000	100,000	100,000	100,000	100,000
Transfer from Operating	41,132	-	114,482	52,924	-	-	-	-	-	-
Transfer to Operating	100,399	8,139								
Closing Balance	(59,267)	(67,406)	47,076	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Target Balance of 10% of O&M Costs	71,988	73,428	74,897	76,395	77,922	79,481	81,071	82,692	84,346	86,033
Target Balance of 20% of O&M Costs	143,977	146,856	149,793	152,789	155,845	158,962	162,141	165,384	168,692	172,065

3 2025 O.Reg 453/07 Water System Financial Plan No. 185-301A

3.1 Water System Financial Plan Background

Regulation 188/07 under the Safe Drinking Water Act requires Ontario municipalities to apply for and obtain Drinking Water System Licences as part of their overall DWQMS. One of the requirements of holding a valid drinking water licence is preparing and submitting to the Province an updated water system financial plan in accordance with O.Reg. 453/07. The water system financial plan must include financial statements on the following:

- The proposed or projected financial position of the drinking water systems;
- The proposed or projected gross cash receipts and gross cash payments;
- The proposed or projected financial operations of the drinking water system; and
- Details on the extent to which the above information applies to the replacement of lead service pipes, if applicable.

Appendix F lists each requirement of the regulation and references the respective financial statements and other relevant information required under each regulatory requirement. The water system financial plan must apply to a period of at least six (6) years with the first year being the year the existing license expires. As the Township's water system financial plan is based on the results of the cost of service/rate analysis contained in this report, the updated water system financial plan will be for the 10-year period of 2025 to 2034.

Upon Council's approval the financial plan must be made available to the public at no charge and posted on the Township's website. The financial plan must also be submitted to the Province as part of the Township's drinking water license renewal application.

3.2 Water Tangible Capital Assets (TCA) Analysis

As noted above the results of the cost of service/rate analysis contained in this report are used as the basis for preparing the water system financial plan. The Township's Water Tangible Capital Asset inventory is also used in the preparation of the water system financial plan. The amortization of the tangible capital assets is shown as a "non-cash" annual cost that reflects the annual "use" of assets until the end of their respective useful lives. The water capital forecast is used to identify the replacement and/ or rehabilitation of the existing assets once they "expire" and can no longer play a role in providing the required drinking water service to customers.

The Water TCA projections for the study period are presented in **Table 3-1**. These projections are based on the following assumptions:

- New assets acquired are based on the water capital forecasts presented in Appendix C . New assets are added to the TCA in the year of acquisition and depreciated over their useful life;
- Amortization of water capital assets is based on straight line depreciation with a half-year depreciation charged in the year of acquisition; and
- Estimated useful life of water capital assets is based on the Township's TCA policy, engineering estimates and professional judgement.

As detailed in **Table 3-1**, the depreciated value of the water system capital is projected to increase from approximately $8.3 million at the end of 2025, to $10.4 million at the end of 2034.

Table 3-1: TCA Water Projections

TCA	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Historical Cost	$14,950,143	$17,106,364	$17,478,801	$17,600,485	$18,345,625	$18,471,508	$18,587,557	$18,723,885	$18,810,570	$19,052,218
Accumulated Amortization (Beginning)	$ 6,429,201	$ 6,668,132	$ 6,952,185	$ 7,244,698	$ 7,532,294	$ 7,825,079	$ 8,102,621	$ 8,384,016	$ 8,669,887	$ 8,958,620
Amortization Expense	$ 238,932	$ 284,052	$ 292,513	$ 287,596	$ 292,785	$ 277,542	$ 281,395	$ 285,871	$ 288,734	$ 296,536
Accumulated Amortization (Ending)	$ 6,626,148	$ 6,834,412	$ 7,098,341	$ 7,354,640	$ 7,593,454	$ 7,818,351	$ 8,051,016	$ 8,264,135	$ 8,496,409	$ 8,644,466
Net Book Value	**$ 8,323,994**	**$10,271,952**	**$10,380,459**	**$10,245,845**	**$10,752,171**	**$10,653,157**	**$10,536,542**	**$10,459,750**	**$10,314,161**	**$10,407,752**

3.3 Water Financial Statements

This financial plan involves the review, analysis and assessment of financial information contained in the water cost of service/rate study, including rate revenues, debt, cash expenditures and tangible capital assets (TCA) to prepare the following three (3) financial statements covering the period 2025 – 2034:

- Statement of Financial Position;
- Statement of Operations; and
- Statement of Cash Flow

3.4 Water - Statement of Financial Position

The Water Statement of Financial Position is presented in **Table 3-2**. This statement summarizes the water-related financial and non-financial assets i.e. Tangible Capital Assets (TCA) and liabilities and provides the net financial asset (or net debt) position and accumulated surplus related to managing the water system. The financial assets are primarily cash balances in the water reserves. Liabilities consist of the water long-term debt required for the funding of the water capital program. The non-financial assets (TCA) include the water system capital infrastructure. The historical costs are amortized over the asset life to arrive at the net book value each year from 2025 to 2034. New assets are added in the years acquired, developed or built as identified in Appendix C.

Contained within the Statement of Financial Position are important indicators, the first being net financial assets (or net debt) which is defined as the difference between financial assets and liabilities. This indicator provides a measure of the water system's "future revenue requirement". **Table 3-2** indicates that at the end of 2025, the water system will be in a net financial asset position of $0.2 million. This will decrease to a net debt position of $0.2 million by 2034. The net debt position indicates that additional financial resources will be required to fund future operations. The trend to a net debt position is due to an increase in long-term debt that that exceeds the growth in cash balances.

The next important indicator contained in the Statement of Financial Position is the net book value of TCA. **Table 3-2** shows that net TCA is expected to increase over the forecast period by about $2.1 million. This indicates that the Township has plans to invest in tangible capital assets greater than the consumption of existing assets.

Further, a consumption ratio consisting of the accumulated amortization of the TCA as a percent of historical cost highlights the aged condition of the assets and their potential replacement needs. The Water Asset Consumption Ratio stays relatively steady over the forecast period at 40%-45%, and indicates the Township is allocating adequate funds to finance the replacement or rehabilitation of aging assets as they expire.

Another important indicator in the Statement of Financial Position is the accumulated surplus. This indicator provides a measure of the resources available for managing the water system. The accumulated surplus is projected to increase from approximately $8.5 million in 2025 to approximately $10.3 million by 2034. The accumulated surplus consists of mainly non-financial assets that are made up of the net TCA balance representing past investments in water infrastructure, which is slightly offset by the net debt.

Table 3-2 Water - Statement of Financial Position

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Financial Assets										
Cash,Receivables and Investment	$164,057	$100,000	$100,000	$100,001	$100,000	$143,943	$363,167	$653,724	$1,100,211	$1,359,411
Total Financial Assets	$164,057	$100,000	$100,000	$100,001	$100,000	$143,943	$363,167	$653,724	$1,100,211	$1,359,411
Financial Liabilities										
Long-term Liabilities	$0	$885,154	$1,078,698	$1,185,402	$1,698,538	$1,662,153	$1,624,493	$1,585,516	$1,545,174	$1,503,421
Total Financial Liabilities	$0	$885,154	$1,078,698	$1,185,402	$1,698,538	$1,662,153	$1,624,493	$1,585,516	$1,545,174	$1,503,421
Net Financial Assets (Net Debt)	$164,057	($785,154)	($978,698)	($1,085,402)	($1,598,538)	($1,518,210)	($1,261,326)	($931,792)	($444,964)	($144,010)
Non-Financial Assests										
Tangible Capital Assets	$14,950,143	$17,106,364	$17,478,801	$17,600,485	$18,345,625	$18,471,508	$18,587,557	$18,723,885	$18,810,570	$19,052,218
Accumulated Amortization	($6,626,148)	($6,834,412)	($7,098,341)	($7,354,640)	($7,593,454)	($7,818,351)	($8,051,016)	($8,264,135)	($8,496,409)	($8,644,466)
Total Non-Financial Assets	$8,323,994	$10,271,952	$10,380,459	$10,245,845	$10,752,171	$10,653,157	$10,536,542	$10,459,750	$10,314,161	$10,407,752
Accumulated Surplus	**$8,488,052**	**$9,486,798**	**$9,401,761**	**$9,160,443**	**$9,153,633**	**$9,134,947**	**$9,275,215**	**$9,527,958**	**$9,869,198**	**$10,263,742**

Financial Indicators	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Increase (Decrease) in Net Financial Assets	($1,089,125)	($949,211)	($193,544)	($106,704)	($513,136)	$80,328	$256,883	$329,534	$486,829	$300,953
Increase (Decrease) in Tangible Capital Assets	$2,383,868	$1,947,958	$108,507	($134,614)	$506,326	($99,014)	($116,615)	($76,792)	($145,589)	$93,591
Increase (Decrease) in Accumulated Surplus	$1,294,743	$998,747	($85,037)	($241,318)	($6,810)	($18,686)	$140,268	$252,742	$341,240	$394,544
Water Asset Consumption Ratio	44%	40%	41%	42%	41%	42%	43%	44%	45%	45%

3.5 Water - Statement of Operations

The Water Statement of Operations is presented in **Table 3-3**. It summarizes the annual revenues and expenses associated with managing the Township's Water System. It provides a report on the transactions and events that have an influence on the accumulated surplus. The main revenue items included are:

- Revenues from water customers rates and charges;
- Miscellaneous revenues;
- Earned revenues (capital grants); and
- Interest Revenues on reserve fund balances.

The main expense items are:

- The annual cost of operating, managing and maintaining the water system;
- Non-TCA capital (projects contained in the capital budget that cannot be capitalized);
- Interest on long-term debt; and
- Amortization expenses on existing and added TCA.

The operating surplus (or deficit) is an important indicator contained in the Statement of Operations. An operating surplus (deficit) measures whether operating revenues generated in a year were sufficient to cover operating expenses incurred in that year. It is important to note that an annual surplus is necessary to ensure funds will be available to address non-expense items such as TCA acquisitions over and above amortization expenses, reserve/reserve fund contributions for asset replacement, and repayment of outstanding debt principal. A ratio of operating surplus to total revenue is shown in **Table 3-3** and reflects the percent of total revenue that can be allocated to funding the non-expense items noted above. It is noted that short-term operating deficits are present in the years 2027 – 2030.

Table 3-3: Water - Statement of Operations

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Water Revenue										
Rate Revenue	$762,636	$824,095	$955,655	$1,031,386	$1,113,037	$1,196,045	$1,285,220	$1,381,018	$1,483,931	$1,594,485
Other Revenue	$15,759	$26,265	$47,277	$42,024	$42,024	$31,518	$31,518	$31,518	$31,518	$31,518
Earned Revenue	$1,554,333	$1,201,667	$0	$0	$0	$0	$0	$0	$0	$0
Interest Revenue	$1,562	$0	$0	$0	$0	$1,072	$6,419	$13,505	$24,395	$30,717
Total Revenues	**$2,334,290**	**$2,052,026**	**$1,002,932**	**$1,073,410**	**$1,155,061**	**$1,228,635**	**$1,323,156**	**$1,426,042**	**$1,539,845**	**$1,656,720**
Water Expenses										
Gross	$648,115	$661,077	$674,299	$687,785	$701,541	$715,571	$729,883	$744,480	$759,370	$774,557
Non-TCA Capital	$152,500	$108,150	$90,177	$301,593	$126,057	$194,758	$113,435	$86,091	$95,008	$137,001
Interest on Debt	$0	$0	$30,980	$37,754	$41,489	$59,449	$58,175	$56,857	$55,493	$54,081
Amortization	$238,932	$284,052	$292,513	$287,596	$292,785	$277,542	$281,395	$285,871	$288,734	$296,536
Total Expenses	**$1,039,547**	**$1,053,280**	**$1,087,969**	**$1,314,728**	**$1,161,872**	**$1,247,320**	**$1,182,888**	**$1,173,299**	**$1,198,604**	**$1,262,176**
Annual Surplus/(Deficit)	$1,294,744	$998,747	($85,037)	($241,318)	($6,810)	($18,686)	$140,268	$252,742	$341,240	$394,544
Accumulated Surplus/(Deficit), Beginning of Year	$7,193,308	$8,488,052	$9,486,798	$9,401,761	$9,160,443	$9,153,633	$9,134,947	$9,275,215	$9,527,958	$9,869,198
Accumulated Surplus/ (Deficit), End of Year	$8,488,052	**$9,486,798**	**$9,401,761**	**$9,160,443**	**$9,153,633**	**$9,134,947**	**$9,275,215**	**$9,527,958**	**$9,869,198**	**$10,263,742**

Financial Indicators	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Increase (Decrease) in Total Revenues	N/A	($282,264)	($1,049,095)	$70,479	$81,651	$73,573	$94,522	$102,885	$113,803	$116,876
Increase (Decrease) in Total Expenses	N/A	$13,733	$34,689	$226,759	($152,856)	$85,449	($64,432)	($9,589)	$25,305	$63,571
Increase (Decrease) in Annual Surplus	N/A	($295,997)	($1,083,784)	($156,281)	$234,508	($11,875)	$158,954	$112,474	$88,498	$53,304
Water Operating Surplus Ratio	55.5%	48.7%	-8.5%	-22.5%	-0.6%	-1.5%	10.6%	17.7%	22.2%	23.8%

3.6 Water - Statement of Cash Flow

The Water Statement of Cash Flow is presented in **Table 3-4**. This statement summarizes the main cash inflows and outflows related to the water system in four (4) main areas - operating, capital, investing and financing, and shows the annual changes in cash.

The operating cash transactions begin with the surplus or deficit identified in the Statement of Operations. This figure is adjusted to add or subtract non-cash items that were included as revenues or expenses (e.g. amortization expenses and earned revenues). It is assumed that there are no “investing activities” or “financing activities” over the period. The capital section indicates the amounts to be spent to acquire capital assets (TCA) or to be received from the sale of assets. In the water system’s case, it is assumed that there are no assets to be sold to generate cash.

Table 3-4 indicates that cash is being generated from operations, which is used in funding the acquisition of TCA, paying down principal of long-term debt and towards building internal reserves. The water system cash position is projected to increase over the forecast period from $0.2 million in 2025 to a $1.4 million in 2034.

Table 3-4: Water - Statement of Cash Flow

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Cash Provided by:										
Operating Activities										
Annual Surplus/(Deficit)	$1,294,744	$998,747	($85,037)	($241,318)	($6,810)	($18,686)	$140,268	$252,742	$341,240	$394,544
Non-Cash Items										
Amortization	$238,932	$284,052	$292,513	$287,596	$292,785	$277,542	$281,395	$285,871	$288,734	$296,536
Earned Revenue	($1,554,333)	($1,201,667)	$0	$0	$0	$0	$0	$0	$0	$0
Net Change in Cash Provided by Operating Activities	($20,658)	$81,132	$207,476	$46,278	$285,975	$258,856	$421,663	$538,613	$629,974	$691,080
Capital Activities										
Purchase of TCA	($2,622,800)	($2,232,010)	($401,020)	($152,982)	($799,111)	($178,528)	($164,780)	($209,079)	($143,145)	($390,127)
Net Change in Cash Used in Capital Activities	($2,622,800)	($2,232,010)	($401,020)	($152,982)	($799,111)	($178,528)	($164,780)	($209,079)	($143,145)	($390,127)
Financing Activities										
External Financing	$1,554,333	$1,201,667	$0	$0	$0	$0	$0	$0	$0	$0
Proceeds From Long-Term Debt	$0	$885,154	$210,691	$128,532	$538,218	$0	$0	$0	$0	$0
Repayment of Long-Term Debt	$0	$0	($17,147)	($21,828)	($25,082)	($36,386)	($37,659)	($38,977)	($40,342)	($41,754)
Net Change in Cash Used in Financing Activities	$1,554,333	$2,086,821	$193,544	$106,704	$513,136	($36,386)	($37,659)	($38,977)	($40,342)	($41,754)
Net Change in Cash and Cash Equivalents	($1,089,125)	($64,057)	$0	$0	($0)	$43,943	$219,224	$290,557	$446,487	$259,200
Cash and Cash Equivalents, Beginning of the Year	$1,253,182	$164,057	$100,000	$100,000	$100,001	$100,000	$143,943	$363,167	$653,724	$1,100,211
Cash and Cash Equivalents, End of the Year	**$164,057**	**$100,000**	**$100,000**	**$100,001**	**$100,000**	**$143,943**	**$363,167**	**$653,724**	**$1,100,211**	**$1,359,411**

3.7 Lead Pipe Service Removal

The financial plan is also required to detail the extent to which the information described above relates directly to the replacement of lead service pipes. There are no known lead service pipes in the Township. There is no dedicated lead service pipe removal program in place. If lead pipe is discovered during normal operations, it is replaced accordingly. Therefore, there are no significant material financial costs associated with lead pipe removal.

4 Conclusions and Recommendations

The following are the main conclusions of the Township's water system cost of service:

- Approximately $8.7 million in water capital expenditures is identified between 2025 and 2034, with $2.8 million in capital financing coming from capital grants, $4.1 million in capital financing coming from the water capital reserves and $1.8 million in capital financing coming from long-term debt.
- The net annual water operating expenditures are expected to increase approximately $0.8 million, or from $0.8 million in 2025 to $1.6 million by 2034, representing an average annual increase in operating costs of 8.6%.

The following are the main conclusions regarding the Township's wastewater system cost of service:

- Approximately $3.5 million in wastewater capital expenditures is identified between 2025 and 2034, with approximately $0.4 million in capital financing coming from capital grants, and $3.1 million in capital financing coming from the wastewater capital reserve.
- The net annual wastewater operating expenditures are expected to increase approximately $0.8 million, or from $0.6 million in 2025 to $1.4 million by 2034, representing an average annual increase in operating cost of 9.4%.

The following are the main conclusions of the Township's Water System financial plan:

- The Water Accumulated Surplus is projected to increase from approximately $8.5 million in 2025 to approximately $10.3 million by 2034;
- The cash position is projected to increase from $0.2 million in 2025 to a $1.4 million in 2034; and
- The Net Book Value (NBV) of the water system is projected to increase from approximately $8.3 million in 2025 to approximately $10.4 million by 2034. This indicates that the Township has plans to invest in tangible capital assets greater than the consumption of existing assets.

Based on the water system financial statements, the Township's Water System financial outlook from 2025 to 2034 is good to excellent.

The following are the main recommendations resulting from the O. Reg 453.07 water system financial plan:

1. That the O.Reg. 453/07 Water System Financial Plan No. 185-301A including the Financial Statements contained herein be approved by Council and submitted to the Province of Ontario in accordance with the Drinking Water System License renewal requirements and O. Reg. 453/07.
2. That a copy of the Water Financial Plan No. 185-301A and be posted on the Township's website and made available to the public at no charge.

APPENDICIES

Appendix A

Water System Operating Budget Forecast

Appendix A: Water System Operating Budget Forecast

South Glengarry
Water System
Operating Budget Forecast

Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Kennedy Redwood (Water)		-	-	-	-	-	-	-	-	-
Shared Payroll Costs	13,540	13,811	14,087	14,369	14,656	14,949	15,248	15,553	15,864	16,182
Conferences	50	51	52	53	54	55	56	57	59	60
Memberships, Subscriptions	50	51	52	53	54	55	56	57	59	60
Training & Development	50	51	52	53	54	55	56	57	59	60
Equipment Maintenance & Leases	2,000	2,040	2,081	2,122	2,165	2,208	2,252	2,297	2,343	2,390
Supplies - Mechanical - Tools & Parts	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
Supplies - Chemicals	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793
Misc. Equipment Purchase & Rentals	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
Postage- Courier & Freight	50	51	52	53	54	55	56	57	59	60
Telephone, Internet & Alarm	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793
Advertising	100	102	104	106	108	110	113	115	117	120
Vehicle & Travel Expense	900	918	936	955	974	994	1,014	1,034	1,054	1,076
Consultants	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793
Property, Bldg & System Repairs	200	204	208	212	216	221	225	230	234	239
Hydro & Heat	7,500	7,650	7,803	7,959	8,118	8,281	8,446	8,615	8,787	8,963
Insurance	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
Contracts & Equipment Rental	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
Lab Testing	4,000	4,080	4,162	4,245	4,330	4,416	4,505	4,595	4,687	4,780
Sundry & Miscellaneous	100	102	104	106	108	110	113	115	117	120
Glen Walter (Water)		-	-	-	-	-	-	-	-	-
Shared Payroll Costs	114,188	116,471	118,801	121,177	123,600	126,072	128,594	131,166	133,789	136,465
Conferences	1,750	1,785	1,821	1,857	1,894	1,932	1,971	2,010	2,050	2,091
Memberships, Subscriptions	500	510	520	531	541	552	563	574	586	598
Training & Development	2,500	2,550	2,601	2,653	2,706	2,760	2,815	2,872	2,929	2,988
Equipment Maintenance & Leases	17,500	17,850	18,207	18,571	18,943	19,321	19,708	20,102	20,504	20,914
Supplies - Mechanical - Tools & Parts	12,500	12,750	13,005	13,265	13,530	13,801	14,077	14,359	14,646	14,939
Supplies - Chemicals	13,750	14,025	14,306	14,592	14,883	15,181	15,485	15,794	16,110	16,433
Misc. Equipment Purchase & Rentals	6,250	6,375	6,503	6,633	6,765	6,901	7,039	7,179	7,323	7,469
Postage, Courier & Freight	250	255	260	265	271	276	282	287	293	299
Telephone, Internet & Alarm	6,000	6,120	6,242	6,367	6,495	6,624	6,757	6,892	7,030	7,171
Advertising	500	510	520	531	541	552	563	574	586	598
Vehicle & Travel Expense	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951
Consultants	26,250	26,775	27,311	27,857	28,414	28,982	29,562	30,153	30,756	31,371
Property, Bldg & System Repairs	6,000	6,120	6,242	6,367	6,495	6,624	6,757	6,892	7,030	7,171
Linear Infrastructure	35,000	35,700	36,414	37,142	37,885	38,643	39,416	40,204	41,008	41,828
Hydro, Heat, Water & Sewer	33,750	34,425	35,114	35,816	36,532	37,263	38,008	38,768	39,544	40,334
Property Taxes	2,500	2,550	2,601	2,653	2,706	2,760	2,815	2,872	2,929	2,988
Insurance	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
Contracts & Equipment Rental	2,500	2,550	2,601	2,653	2,706	2,760	2,815	2,872	2,929	2,988
Lab Testing	8,500	8,670	8,843	9,020	9,201	9,385	9,572	9,764	9,959	10,158
Sundry & Miscellaneous	3,000	3,060	3,121	3,184	3,247	3,312	3,378	3,446	3,515	3,585
Lancaster/South Lancaster (Water)		-	-	-	-	-	-	-	-	-
Share Payroll Costs	114,188	116,471	118,801	121,177	123,600	126,072	128,594	131,166	133,789	136,465
Conferences	1,750	1,785	1,821	1,857	1,894	1,932	1,971	2,010	2,050	2,091
Memberships, Subscriptions	500	510	520	531	541	552	563	574	586	598
Training & Development	2,500	2,550	2,601	2,653	2,706	2,760	2,815	2,872	2,929	2,988
Equipment Maintenance & Leases	15,000	15,300	15,606	15,918	16,236	16,561	16,892	17,230	17,575	17,926
Supplies - Mechanical - Tools & Parts	12,500	12,750	13,005	13,265	13,530	13,801	14,077	14,359	14,646	14,939
Supplies - Chemicals	15,750	16,065	16,386	16,714	17,048	17,389	17,737	18,092	18,454	18,823
Misc Equipment Purchase & Rentals	6,250	6,375	6,503	6,633	6,765	6,901	7,039	7,179	7,323	7,469
Postage- Courier & Freight	250	255	260	265	271	276	282	287	293	299
Telephone, Internet & Alarm	6,250	6,375	6,503	6,633	6,765	6,901	7,039	7,179	7,323	7,469
Advertising	750	765	780	796	812	828	845	862	879	896
Vehicle & Travel Expense	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951
Consultants	15,000	15,300	15,606	15,918	16,236	16,561	16,892	17,230	17,575	17,926
Property, Bldg & System Repairs	7,500	7,650	7,803	7,959	8,118	8,281	8,446	8,615	8,787	8,963
Linear Infrastructure	42,000	42,840	43,697	44,571	45,462	46,371	47,299	48,245	49,210	50,194
Hydro & Heat	23,200	23,664	24,137	24,620	25,112	25,615	26,127	26,650	27,182	27,726
Property Taxes	3,500	3,570	3,641	3,714	3,789	3,864	3,942	4,020	4,101	4,183
Insurance	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
Contracts & Equipment Rental	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
Lab Testing	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951
Sundry & Miscellaneous	2,000	2,040	2,081	2,122	2,165	2,208	2,252	2,297	2,343	2,390
Operating Reserve Contributions										
Transfer to Operating Reserve	100,000	-	-	-	-	-	-	-	-	-
Sub Total Operating Expenditures	**748,115**	**661,077**	**674,299**	**687,785**	**701,541**	**715,571**	**729,883**	**744,480**	**759,370**	**774,557**
Capital-Related										
Existing Debt (Principal) - Non-Growth Related	-	-	-	-	-	-	-	-	-	-
Existing Debt (Interest) - Non-Growth Related	-	-	-	-	-	-	-	-	-	-
New Non-Growth Related Debt (Principal)	-	-	17,147	21,828	25,082	36,386	37,659	38,977	40,342	41,754
New Non-Growth Related Debt (Interest)	-	-	30,980	37,754	41,489	59,449	58,175	56,857	55,493	54,081
Transfer to Capital Budget	25,060									
Transfer to Capital Reserves	5,220	189,282	280,506	326,043	386,950	416,157	491,020	572,221	660,245	755,611
Sub Total Capital Related Expenditures	**30,280**	**189,282**	**328,633**	**385,625**	**453,521**	**511,992**	**586,855**	**668,056**	**756,079**	**851,445**
Total Expenditures	**778,395**	**850,360**	**1,002,932**	**1,073,410**	**1,155,061**	**1,227,563**	**1,316,738**	**1,412,536**	**1,515,449**	**1,626,003**
Non-Rate Revenues										
Connection Fees	15,759	26,265	47,277	42,024	42,024	31,518	31,518	31,518	31,518	31,518
Contributions from Operating Reserve	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	15,759	**26,265**	**47,277**	**42,024**	**42,024**	**31,518**	**31,518**	**31,518**	**31,518**	31,518
Net Water Costs to be Recovered From Users	**762,636**	**824,095**	**955,655**	**1,031,386**	**1,113,037**	**1,196,045**	**1,285,220**	**1,381,018**	**1,483,931**	**1,594,485**
Annual Percent Increase		**8.1%**	**16.0%**	**7.9%**	**7.9%**	**7.5%**	**7.5%**	**7.5%**	**7.5%**	**7.5%**

Appendix B

Wastewater System Operating Budget Forecast

Appendix B: Wastewater System Operating Budget Forecast

South Glengarry
Wastewater System
Operating Budget Forecast

Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Green Valley (Sewer)		-	-	-	-	-	-	-	-	-
Shared Payroll Costs	35,758	36,473	37,203	37,947	38,706	39,480	40,269	41,075	41,896	42,734
Conferences	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
Memberships, Subscriptions	500	510	520	531	541	552	563	574	586	598
Training & Development	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
Equipment Maintenance & Leases	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
Supplies - Mechanical - Tools & Parts	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
Supplies - Chemicals	12,000	12,240	12,485	12,734	12,989	13,249	13,514	13,784	14,060	14,341
Misc. Equipment Purchase & Rentals	2,000	2,040	2,081	2,122	2,165	2,208	2,252	2,297	2,343	2,390
Postage- Courier & Freight	500	510	520	531	541	552	563	574	586	598
Telephone, Internet & Alarm	2,500	2,550	2,601	2,653	2,706	2,760	2,815	2,872	2,929	2,988
Advertisint	100	102	104	106	108	110	113	115	117	120
Vehicle & Travel Expense	4,000	4,080	4,162	4,245	4,330	4,416	4,505	4,595	4,687	4,780
Consultants	13,500	13,770	14,045	14,326	14,613	14,905	15,203	15,507	15,817	16,134
Property, Bldg & System Repairs	2,500	2,550	2,601	2,653	2,706	2,760	2,815	2,872	2,929	2,988
Linear Infrastructure	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951
Hydro & Heat	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
Insurance	1,750	1,785	1,821	1,857	1,894	1,932	1,971	2,010	2,050	2,091
Contracts & Equipment Rental	2,500	2,550	2,601	2,653	2,706	2,760	2,815	2,872	2,929	2,988
Lab Testing	4,000	4,080	4,162	4,245	4,330	4,416	4,505	4,595	4,687	4,780
Sundry & Miscellaneous	100	102	104	106	108	110	113	115	117	120
Glen Walter (Sewer)		-	-	-	-	-	-	-	-	-
Shared Payroll Costs	114,188	116,471	118,801	121,177	123,600	126,072	128,594	131,166	133,789	136,465
Conferences	1,750	1,785	1,821	1,857	1,894	1,932	1,971	2,010	2,050	2,091
Memberships, Subscriptions	500	510	520	531	541	552	563	574	586	598
Training & Development	2,500	2,550	2,601	2,653	2,706	2,760	2,815	2,872	2,929	2,988
Equipment Maintenance & Leases	17,500	17,850	18,207	18,571	18,943	19,321	19,708	20,102	20,504	20,914
Supplies - Mechanical - Tools & Parts	12,500	12,750	13,005	13,265	13,530	13,801	14,077	14,359	14,646	14,939
Supplies - Chemicals	11,250	11,475	11,705	11,939	12,177	12,421	12,669	12,923	13,181	13,445
Misc. Equipment Purchase & Rentals	6,250	6,375	6,503	6,633	6,765	6,901	7,039	7,179	7,323	7,469
Postage, Courier & Freight	250	255	260	265	271	276	282	287	293	299
Telephone, Internet & Alarm	6,000	6,120	6,242	6,367	6,495	6,624	6,757	6,892	7,030	7,171
Advertising	500	510	520	531	541	552	563	574	586	598
Vehicle & Travel Expense	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951
Consultants	26,250	26,775	27,311	27,857	28,414	28,982	29,562	30,153	30,756	31,371
Property, Bldg & System Repairs	6,000	6,120	6,242	6,367	6,495	6,624	6,757	6,892	7,030	7,171
Linear Infrastructure	15,000	15,300	15,606	15,918	16,236	16,561	16,892	17,230	17,575	17,926
Hydro, Heat, Water & Sewer	41,250	42,075	42,917	43,775	44,650	45,543	46,454	47,383	48,331	49,298
Property Taxes	2,500	2,550	2,601	2,653	2,706	2,760	2,815	2,872	2,929	2,988
Insurance	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
Contracts & Equipment Rental	2,500	2,550	2,601	2,653	2,706	2,760	2,815	2,872	2,929	2,988
Lab Testing	8,500	8,670	8,843	9,020	9,201	9,385	9,572	9,764	9,959	10,158
Sludge Removal	18,000	18,360	18,727	19,102	19,484	19,873	20,271	20,676	21,090	21,512
Sundry & Miscellaneous	3,000	3,060	3,121	3,184	3,247	3,312	3,378	3,446	3,515	3,585
Lancaster/South Lancaster (Sewer)		-	-	-	-	-	-	-	-	-
Share Payroll Costs	114,188	116,471	118,801	121,177	123,600	126,072	128,594	131,166	133,789	136,465
Conferences	1,750	1,785	1,821	1,857	1,894	1,932	1,971	2,010	2,050	2,091
Memberships, Subscriptions	500	510	520	531	541	552	563	574	586	598
Training & Development	2,500	2,550	2,601	2,653	2,706	2,760	2,815	2,872	2,929	2,988
Equipment Maintenance & Leases	15,000	15,300	15,606	15,918	16,236	16,561	16,892	17,230	17,575	17,926
Supplies - Mechanical - Tools & Parts	12,500	12,750	13,005	13,265	13,530	13,801	14,077	14,359	14,646	14,939
Supplies - Chemicals	29,250	29,835	30,432	31,040	31,661	32,294	32,940	33,599	34,271	34,956
Misc Equipment Purchase & Rentals	6,250	6,375	6,503	6,633	6,765	6,901	7,039	7,179	7,323	7,469
Postage- Courier & Freight	250	255	260	265	271	276	282	287	293	299
Telephone, Internet & Alarm	6,250	6,375	6,503	6,633	6,765	6,901	7,039	7,179	7,323	7,469
Advertising	750	765	780	796	812	828	845	862	879	896
Vehicle & Travel Expense	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951
Consultants	15,000	15,300	15,606	15,918	16,236	16,561	16,892	17,230	17,575	17,926
Property, Bldg & System Repairs	7,500	7,650	7,803	7,959	8,118	8,281	8,446	8,615	8,787	8,963
Linear Infrastructure	18,000	18,360	18,727	19,102	19,484	19,873	20,271	20,676	21,090	21,512
Hydro & Heat	34,800	35,496	36,206	36,930	37,669	38,422	39,190	39,974	40,774	41,589
Property Taxes	3,500	3,570	3,641	3,714	3,789	3,864	3,942	4,020	4,101	4,183
Insurance	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
Contracts & Equipment Rental	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
Lab Testing	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951
Sundry & Miscellaneous	2,000	2,040	2,081	2,122	2,165	2,208	2,252	2,297	2,343	2,390
Operating Reserve Contributions										
Transfer to Operating Reserve	41,132		114,482	52,924						
Sub Total Operating Expenditures	**761,015**	**734,281**	**863,448**	**816,870**	**779,225**	**794,809**	**810,705**	**826,919**	**843,458**	**860,327**
Capital-Related										
Existing Debt (Principal) - Non-Growth Related	-	-	-	-	-	-	-	-	-	-
Existing Debt (Interest) - Non-Growth Related	-	-	-	-	-	-	-	-	-	-
New Non-Growth Related Debt (Principal)	-	-	-	-	-	-	-	-	-	-
New Non-Growth Related Debt (Interest)	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Budget										
Transfer to Capital Reserves				113,373	229,372	283,866	355,262	433,605	519,493	613,572
Sub Total Capital Related Expenditures	-	-	-	**113,373**	**229,372**	**283,866**	**355,262**	**433,605**	**519,493**	**613,572**
Total Expenditures	**761,015**	**734,281**	**863,448**	**930,244**	**1,008,596**	**1,078,675**	**1,165,967**	**1,260,525**	**1,362,950**	**1,473,899**
Non-Rate Revenues										
Connection Fees	15,759	26,265	47,277	42,024	42,024	31,518	31,518	31,518	31,518	31,518
Contributions from Operating Reserve	100,399	8,139	-	-	-	-	-	-	-	-
Total Operating Revenue	116,158	**34,404**	**47,277**	**42,024**	**42,024**	**31,518**	**31,518**	**31,518**	**31,518**	**31,518**
Net Wastewater Costs to be Recovered From Users	**644,857**	**699,877**	**816,171**	**888,220**	**966,572**	**1,047,157**	**1,134,449**	**1,229,007**	**1,331,432**	**1,442,381**
Annual Percent Increase		**8.5%**	**16.6%**	**8.8%**	**8.8%**	**8.3%**	**8.3%**	**8.3%**	**8.3%**	**8.3%**

Appendix C

Water Capital Budget Forecast

Appendix C: Water System Capital Budget Forecast

South Glengarry
Water System
2025 - 2034 Capital Forecast

Description	Forecast									
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
REDWOOD ESTATES										
Redwood Estates-WTP (Well Water in RE)-RWE-WTP-GENERATOR-Genset-Replacement	-	-	-	-	-	-	8,358	-	-	-
Redwood Estates-WTP (Well Water in RE)-RWE-WTP-HVAC-Unit Heater ElectricA/C Unit-Replacement	-	-	-	-	-	-	-	-	-	-
Redwood Estates-WTP (Well Water in RE)-RWE-WTP-MONITOR-Chlorine Residual Analyzer-Replacement	15,000	-	-	-	-	-	-	-	-	-
Redwood Estates-WTP (Well Water in RE)-RWE-WTP-MONITOR-Metering PumpMetering Pump - Spare-Replaceme	2,000	-	-	5,464	-	-	-	-	-	-
Redwood Estates-WTP (Well Water in RE)-RWE-WTP-MONITOR-Level Controller-Replacement	-	-	-	-	-	-	11,941	-	-	-
Redwood Estates-WTP (Well Water in RE)-RWE-WTP-MONITOR-Magnetic Flowmeter #1Magnetic Flowmeter #2Mag	-	-	-	-	-	17,389	17,911	18,448	-	-
Redwood Estates-WTP (Well Water in RE)-RWE-WTP-MONITOR-Distribution Analyzer & Chart Recorder -New Install	-	-	-	-	-	13,911	-	-	-	-
Redwood Estates-WTP (Well Water in RE)-RWE-WTP-MONITOR-Facility Instrumentation & Sensors-Replacement	-	-	-	-	-	-	5,970	-	-	-
Redwood Estates-WTP (Well Water in RE)-RWE-WTP-PROCESSPIPING-Static Inline Mixer-Replacement	-	-	-	-	-	-	-	-	-	-
Redwood Estates-WTP (Well Water in RE)-RWE-WTP-PUMPS-Well Pump-Replacement	-	-	-	-	11,255	-	-	-	-	-
Redwood Estates-WTP (Well Water in RE)-RWE-WTP-PUMPS-Highlift #1 (VFD Pumps)Highlift #2 (VFD Pumps)-Upg	-	-	-	-	11,255	-	-	-	-	-
Redwood Estates-WTP (Well Water in RE)-RWE-WTP-PUMPS-Backwash PumpBooster-Replacement	-	-	-	-	-	-	-	-	-	39,143
GLEN WALTERS										
Glen Walter-Linear - Water-GLW-LINEAR-WATER-Upgrades-New Install	-	1,802,500	-	-	-	-	-	-	-	-
Glen Walter-SPS #3 (GW)-GLW-SPS3-PUMPS-Wet Well -Rehabilitation	-	-	10,609	-	-	-	-	-	-	-
Glen Walter-New Water Tower-GLW-STORAGE-WATER-Construction-New Install	2,300,000	-	-	-	-	-	-	-	-	-
Glen Walter-WTP (GW)-GLW-WTP-BUILDING-Site Security -Upgrade	-	-	-	-	-	11,593	-	-	-	-
Glen Walter-WTP (GW)-GLW-WTP-BUILDING-Water Heater-Replacement	-	-	-	-	-	3,478	-	-	-	-
Glen Walter-WTP (GW)-GLW-WTP-GENERATOR-Generator Standby Power-New Install	-	6,180	318,270	-	-	-	-	-	-	-
Glen Walter-WTP (GW)-GLW-WTP-MONITOR-Level Transmitter -New Install	800	5,150	-	-	-	-	-	-	-	-
Glen Walter-WTP (GW)-GLW-WTP-MONITOR-Lab Tools -Replacement	-	-	10,609	-	-	-	-	-	12,668	-
Glen Walter-WTP (GW)-GLW-WTP-MONITOR-Flow Meter-Replacement	-	-	-	-	-	-	-	-	-	-
Glen Walter-WTP (GW)-GLW-WTP-MONITOR-Chlorine Residual Analyzer #1 and #2-Replacement	-	13,390	-	-	9,004	-	-	-	-	-
Glen Walter-WTP (GW)-GLW-WTP-PUMPS-High Lift Turbine Pump #3 & #4-New Install	-	144,200	-	-	-	-	-	-	-	-
Glen Walter-WTP (GW)-GLW-WTP-PUMPS-Actuators for High Lift Turbine Pump #3 -New Install	130,000	-	-	-	-	-	-	-	-	-
Glen Walter-WTP (GW)-GLW-WTP-PUMPS-Pressure Relief Valve for Low Lift Pumps-Upgrade	30,000	10,300	-	-	-	-	-	-	-	-
Glen Walter-WTP (GW)-GLW-WTP-PUMPS-Pressure Relief Valve for High Lift Pumps-Replacement	-	10,300	-	-	-	-	-	-	-	-
Glen Walter-WTP (GW)-GLW-WTP-PUMPS-Sample Pump -Replacement	-	-	-	-	-	-	-	-	-	10,438
Glen Walter-WTP (GW)-GLW-WTP-PUMPS-Turbine Pump for Backwash-Replacement	-	128,750	-	-	-	-	-	-	-	163,097
Glen Walter-WTP (GW)-GLW-WTP-PUMPS-Vertical Turbine Low Lift Pump #1 -Upgrade	-	25,750	-	-	-	-	-	-	-	-
Glen Walter-WTP (GW)-GLW-WTP-SCADA-SCADA-Upgrade	-	-	-	-	-	-	-	18,448	-	-
Glen Walter-WTP (GW)-GLW-WTP-SCADA-PLC-Upgrade	15,000	-	-	54,636	-	-	-	-	-	-
Glen Walter-WTP (GW)-GLW-WTP-TANK-Chemical Day Tank -Replacement	5,000	-	-	-	-	-	-	-	-	-
Glen Walter-Linear -LINEAR-Rehabilitation -Rehabilitation	-	-	21,218	-	22,510	-	23,881	-	25,335	-
-	20,000	-	-	-	-	-	-	-	-	-
LANCASTER	95,000	75,190	29,705	81,955	733,832	120,565	84,778	159,884	92,474	151,354
Lancaster-Linear - Water-LAN-LINEAR-WATER-Material Concerns-Replacement	-	-	-	-	-	57,964	-	61,494	-	65,239
Lancaster-Water Tower (Lan)-LAN-STORAGE-WATER-BUILDING-Building-Replacement	-	-	-	-	-	-	-	-	6,334	-
Lancaster-Water Tower (Lan)-LAN-STORAGE-WATER-BUILDING-Dismount MastMaterial Hoist-Replacement	50,000	-	-	-	-	-	-	-	-	-
Lancaster-Water Tower (Lan)-LAN-STORAGE-WATER-BUILDING-Interior and Exterior Insulation-New Install	-	-	-	-	562,754	-	-	-	-	-
Lancaster-Water Tower (Lan)-LAN-STORAGE-WATER-BUILDING-Elevated Tank-Upgrade	-	-	-	-	-	-	-	49,195	-	-
Lancaster-Water Tower (Lan)-LAN-STORAGE-WATER-PROCESSPIPE-Process Piping and Valves-Upgrade	-	51,500	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
Lancaster-Water Tower (Lan)-LAN-STORAGE-WATER-TANK-Vent-Refurbishment	-	8,240	-	-	-	-	-	-	-	-
Lancaster-Water Tower (Lan)-LAN-STORAGE-WATER-TANK-Elevated Tank-Upgrade	-	-	-	-	67,531	-	-	-	-	-
Lancaster-WTP (Lan)-LAN-WTP-BUILDING-Water Heater-Replacement	-	-	-	-	-	10,433	-	-	-	-
Lancaster-WTP (Lan)-LAN-WTP-BUILDING-Building DrivewayFence & GateAlarm System-Upgrade	-	-	-	-	-	-	5,970	-	-	-
Lancaster-WTP (Lan)-LAN-WTP-BUILDING-Emergency Shower -Upgrade	-	-	-	-	-	-	-	-	-	1,305
Lancaster-WTP (Lan)-LAN-WTP-BUILDING-Building -Replacement	-	-	-	27,318	-	-	-	-	-	-
Lancaster-WTP (Lan)-LAN-WTP-HVAC-Natural Gas Heater-Replacement	-	-	-	-	9,004	-	9,552	-	10,134	-
Lancaster-WTP (Lan)-LAN-WTP-MONITOR-Chlorine Residual Analyzer (Treated Water)-Replacement	-	-	-	-	-	-	15,523	-	-	-
Lancaster-WTP (Lan)-LAN-WTP-MONITOR-Magnetic Flowmeter #1Magnetic Flowmeter #2Magnetic Flowmeter #3-R	-	-	-	16,391	-	-	-	-	-	-
Lancaster-WTP (Lan)-LAN-WTP-MONITOR-Level Detector #1 & #2 (Raw Water), Level # 3 & #4 (Clearwell), Level #5	-	-	-	-	-	-	17,911	-	-	-
Lancaster-WTP (Lan)-LAN-WTP-MONITOR-Pressure GageUltrasonic Level Sensor Differential Pressure Gauge for F	-	-	3,183	6,556	11,255	-	-	-	-	-
Lancaster-WTP (Lan)-LAN-WTP-PUMPS-Chemical Metering Pump #1 & Pump #2 & PanelChemical Metering Pump	-	-	-	-	-	-	-	-	-	52,191
Lancaster-WTP (Lan)-LAN-WTP-PUMPS-High Lift Centrifugal Pump #5High Lift Centrifugal Pump #6High Lift Turbine	-	-	-	-	-	-	-	-	76,006	-
Lancaster-WTP (Lan)-LAN-WTP-PUMPS-Low Lift Pump #1 Low Lift Pump #2Low Lift Pump #3-Replacement	-	-	-	-	-	17,389	-	18,448	-	-
Lancaster-WTP (Lan)-LAN-WTP-PUMPS-Coagulant Feed Pump #1 & #2 (Duty/Standby)-Replacement	-	-	-	-	22,510	-	-	-	-	-
Lancaster-WTP (Lan)-LAN-WTP-PUMPS-Sewage/Sludge Pump-Replacement	-	-	-	-	15,757	-	-	-	-	-
Lancaster-WTP (Lan)-LAN-WTP-PUMPS-Raw Sample Pump -Replacement	-	-	-	6,556	-	-	-	-	-	-
Lancaster-WTP (Lan)-LAN-WTP-PUMPS-Facility Sanitary Pumping Station-New Install	-	-	-	8,742	-	5,796	35,822	-	-	-
Lancaster-WTP (Lan)-LAN-WTP-SCADA-SCADA & Historian -Upgrade	20,000	-	-	-	-	-	-	-	-	-
Lancaster-WTP (Lan)-LAN-WTP-TANK-Filter Air Scouring Blower-Replacement	-	-	-	-	45,020	-	-	-	-	-
Lancaster-Linear -LINEAR-Rehabilitation -Rehabilitation	25,000	15,450	26,523	16,391	-	28,982	-	30,747	-	32,619
ALL LINEAR	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
All-Linear - Water-LINEAR-WATER-Water Meters-Replacement	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
STUDIES/INSPECTION (Non-TCA)	152,500	108,150	90,177	301,593	126,057	194,758	113,435	86,091	95,008	137,001
All-Linear - Water-LINEAR-WATER-Watermain Valves-Inspection	30,000	30,900	31,827	32,782	33,765	34,778	35,822	36,896	38,003	39,143
Glen Walter-All-GLW-Environmental Assessment-Study	12,500	-	-	-	-	-	-	-	-	-
Redwood Estates-WTP (Well Water in RE)-RWE-WTP-PUMPS-Highlift #1 (VFD Pumps)Highlift #2 (VFD Pumps)-Stu	-	-	-	-	-	9,274	-	-	-	-
Redwood Estates-WTP (Well Water in RE)-RWE-WTP-TANK-Pressure Tank #1Pressure Tank #2-Inspection	-	10,300	-	-	-	-	-	-	-	-
Redwood Estates-WTP (Well Water in RE)-RWE-WTP-TANK-Clearwell -Inspection	-	-	-	-	13,506	-	-	-	-	-
Redwood Estates-WTP (Well Water in RE)-RWE-WTP-WELL-Well Casing-Inspection	4,000	-	-	-	-	-	-	-	-	-
Glen Walter-Linear - Water-GLW-LINEAR-WATER-Linear Improvements-Study	30,000	-	-	-	-	-	-	-	-	-
Glen Walter-WTP (GW)-GLW-WTP-PUMPS-Vertical Turbine Low Lift Pump #2-Study	-	-	-	-	-	86,946	-	-	-	-
Glen Walter-WTP (GW)-GLW-WTP-TANK-Flocculation Tank T-1 -Study	-	-	-	6,556	-	-	-	-	-	-
Glen Walter-WTP (GW)-GLW-WTP-TANK-Filter F-1 VesselFilter F-2 Vessel Filter accessories for F-1 & F-2 -Study	-	-	-	-	-	-	29,851	-	-	-
Glen Walter-WTP (GW)-GLW-WTP-PROCESSPIPING-Intake Pipe -Inspection	-	-	-	5,464	-	-	-	-	6,334	-
Glen Walter-WTP (GW)-GLW-WTP-PROCESSPIPING-Sodium Hypochlorination-Study	6,000	-	-	-	-	-	-	-	-	-
Glen Walter-WTP (GW)-GLW-WTP-TANK-Clearwell -Inspection	5,000	-	-	-	-	-	-	-	-	-
Lancaster-Water Tower (Lan)-LAN-STORAGE-WATER-Building-Study	-	-	15,914	109,273	-	-	-	-	-	-
Lancaster-Water Tower (Lan)-LAN-STORAGE-WATER-TANK-Elevated Tank-Inspection	-	-	-	21,855	-	-	-	-	-	26,095
Lancaster-Water Tower (Lan)-LAN-STORAGE-WATER-TANK-Elevated Tank-Inspection	-	25,750	-	-	-	-	-	-	-	-
Lancaster-Water Tower (Lan)-LAN-STORAGE-WATER-TANK-Elevated Tank-Inspection	-	-	-	-	-	-	-	-	-	19,572
Lancaster-Water Tower (Lan)-LAN-STORAGE-WATER-TANK-Elevated Tank-Inspection	40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	50,671	52,191
Lancaster-WTP (Lan)-LAN-WTP-PROCESSPIPE-Intake Pipe -Inspection	-	-	-	-	-	17,389	-	-	-	-
Lancaster-WTP (Lan)-LAN-WTP-PROCESSPIPE-Pressure Reducing Valves (PRV) (2 total)Final Effluent Valve for Filt	-	-	-	-	33,765	-	-	-	-	-
Lancaster-WTP (Lan)-LAN-WTP-TANK-Clearwell -Inspection	25,000	-	-	81,955	-	-	-	-	-	-
Total Capital Expenditures	**2,775,300**	**2,340,160**	**491,197**	**454,574**	**925,168**	**373,286**	**278,214**	**295,170**	**238,153**	**527,128**
Capital Financing										
Provincial/Federal Grants (Investing in Ontario)	1,554,333	1,201,667								
Non-Growth Related Debenture Requirements	-	885,154	210,691	128,532	538,218	-	-	-	-	-
Operating Contributions (Capital From Current)	25,060	-	-	-	-	-	-	-	-	-
Water Capital Reserve	1,195,907	253,340	280,506	326,043	386,950	373,286	278,214	295,170	238,153	527,128
Total Capital Financing	**2,775,300**	**2,340,160**	**491,197**	**454,574**	**925,168**	**373,286**	**278,214**	**295,170**	**238,153**	**527,128**

Appendix D

Wastewater Capital Budget Forecast

Appendix D: Wastewater System Capital Budget Forecast

South Glengarry
Wastewater System
2025 - 2034 Capital Forecast

Description	Forecast									
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
GREEN VALLEY										
Green Valley Sewers	39,640	-	-	-	-	-	-	-	-	-
Green Valley-Lagoon (GV)-GRV-LAGOON-PROCESSPIPES-Influent Distribution ChamberEffluent Distribution Chaml	-	-	-	-	16,883	-	-	-	-	-
Green Valley-Lagoon (GV)-GRV-LAGOON-STORAGE-Lagoon Storage Volume -Upgrade	-	-	-	-	-	579,637	-	-	-	-
Green Valley-North SPS #1 (GV)-GRV-SPS1N-MONITOR-Flow Meter -Replacement	-	-	-	-	-	-	17,911	-	-	-
Green Valley-North SPS #1 (GV)-GRV-SPS1N-PROCESSPIPES-Valve for Gravity LineValve for Forcemain-Replaceme	-	-	-	8,742	-	-	47,762	-	-	-
Green Valley-North SPS #1 (GV)-GRV-SPS1N-PUMPS-Sewage Pump #1Sewage Pump #2-Replacement	-	-	-	-	-	-	35,822	-	-	-
Green Valley-South SPS #2 (GV)-GRV-SPS2S-MONITOR-Composite Sampler-Replacement	-	-	-	-	-	-	-	-	-	9,133
Green Valley-South SPS #2 (GV)-GRV-SPS2S-MONITOR-Flow Meter-Replacement	-	-	-	-	-	-	17,911	-	-	-
Green Valley-South SPS #2 (GV)-GRV-SPS2S-PROCESSPIPES-Valve for Gravity LineValve for Forcemain-Replaceme	-	-	-	16,391	-	-	-	-	-	52,191
Green Valley-South SPS #2 (GV)-GRV-SPS2S-PUMPS-Raw Sewage Pump #1Raw Sewage Pump #2Raw Sewage P	-	-	-	-	-	17,389	-	-	-	-
Green Valley-Linear -LINEAR-Rehabilitation -Rehabilitation	10,000	-	10,609	-	11,255	-	11,941	-	12,668	-
GLEN WALTERS										
Glen Walter-SPS #1 (GW)-GLW-SPS1-MONITOR-Flow Meter-Replacement	-	-	-	-	-	-	29,851	-	-	-
Glen Walter-SPS #1 (GW)-GLW-SPS1-MONITOR-Refrigerated Sewage Sampler-Upgrade	-	-	-	-	-	-	-	18,448	-	-
Glen Walter-SPS #1 (GW)-GLW-SPS1-PUMPS-Raw Sewage Pump #1 Raw Sewage Pump #2 Raw Sewage Pump #	-	-	-	32,782	-	-	-	-	-	-
Glen Walter-SPS #2 (GW)-GLW-SPS2-GENERATOR-Generator -Refurbishment	25,000	-	-	-	-	-	-	-	-	-
Glen Walter-SPS #2 (GW)-GLW-SPS2-MONITOR-Chlorine Analyzer & Chart Recorder -New Install	-	-	-	-	13,506	-	-	-	-	-
Glen Walter-SPS #3 (GW)-GLW-SPS3-MONITOR-Level Control & Floats-Replacement	-	-	21,218	-	-	-	-	-	-	-
Glen Walter-SPS #3 (GW)-GLW-SPS3-PUMPS-Raw Sewage Pump #1Raw Sewage Pump #2-Upgrade	20,000	-	-	-	-	-	-	-	-	-
Glen Walter-Waste WTP (GW)-GLW-WWTP-AERATION-Aeration Distribution Arms -Replacement	-	15,450	-	-	-	-	-	-	-	-
Glen Walter-Waste WTP (GW)-GLW-WWTP-ELECTRICAL-Commutator-Replacement	15,000	-	-	-	-	-	-	-	-	-
Glen Walter-Waste WTP (GW)-GLW-WWTP-MONITOR-Refrigerated Effluent Sampler -Upgrade	-	-	-	-	-	17,389	-	-	-	-
Glen Walter-Waste WTP (GW)-GLW-WWTP-PUMPS-Coagulant Feed Pumps-Replacement	-	-	-	21,855	-	-	-	-	-	-
Glen Walter-Waste WTP (GW)-GLW-WWTP-PUMPS-Sludge Loading Pump -Replacement	-	-	-	-	-	-	9,552	-	-	-
Glen Walter-Waste WTP (GW)-GLW-WWTP-SCADA-MCC Room-Study	15,000	-	-	-	-	-	-	-	633,385	-
Glen Walter-Waste WTP (GW)-GLW-WWTP-SITE-Driveway-Replacement	-	-	-	-	-	-	-	-	7,601	-
Glen Walter-Waste WTP (GW)-GLW-WWTP-TANK-Clarifier-Refurbishment	5,000	-	-	-	-	5,796	-	-	-	-
Glen Walter-Waste WTP (GW)-GLW-WWTP-TANK-Sweeper & Scum Gear Drive-Refurbishment	-	-	-	-	-	-	-	-	-	45,667
Glen Walter-Waste WTP (GW)-GLW-WWTP-TANK-Clarifier-Upgrade	-	-	-	-	-	-	-	-	-	-
Glen Walter-Waste WTP (GW)-GLW-WWTP-UV-UV System-Upgrade	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305
Glen Walter-Linear -LINEAR-Rehabilitation -Rehabilitation	10,000	-	10,609	-	11,255	-	11,941	-	12,668	-
LANCASTER										
Lancaster-Waste WTP (Lagoon in Lan)-LAN-LAGOON-AERATION-Blower #1Blower #2Blower #3-Rehabilitation	-	-	-	-	-	-	-	55,344	-	-
Lancaster-Waste WTP (Lagoon in Lan)-LAN-LAGOON-MONITOR-Flow Meter-New Install	10,000	-	-	-	-	-	-	-	-	-
Lancaster-Waste WTP (Lagoon in Lan)-LAN-LAGOON-MONITOR-Refrigerated Auto Sampler-New Install	15,000	-	-	-	-	-	-	-	-	-
Lancaster-Waste WTP (Lagoon in Lan)-LAN-LAGOON-PROCESSPIPING-Discharge Forcemain-Study	85,000	103,000	-	-	-	-	-	-	-	-
Lancaster-Waste WTP (Lagoon in Lan)-LAN-LAGOON-PUMPS-Alum Feed Pumps-Replacement	8,000	-	-	-	-	-	-	-	-	-
Lancaster-Waste WTP (Lagoon in Lan)-LAN-LAGOON-STORAGE-Facultative Cell #1 -Inspection	-	-	-	-	-	17,389	-	-	-	-
Lancaster-SPS #1 (Lan)-LAN-SPS1-SPS Upgrades-New Install	10,000	51,500	212,180	-	-	-	-	-	-	-
Lancaster-SPS #1 (Lan)-LAN-SPS1-BUILDING-Building-Replacement	600	-	-	-	-	-	-	-	-	-
Lancaster-SPS #1 (Lan)-LAN-SPS1-GENERATOR-Diesel Generator Set #1 (40 KW)-Rehabilitation	-	-	-	-	-	-	-	-	-	19,572
Lancaster-SPS #1 (Lan)-LAN-SPS1-HVAC-Building-Replacement	-	-	-	-	-	-	726	-	-	-
Lancaster-SPS #1 (Lan)-LAN-SPS1-PUMPS-Wet Well-Study	30,000	-	-	-	-	-	-	-	-	-
Lancaster-SPS #1 (Lan)-LAN-SPS1-SITE-Existing Site -Upgrade	-	-	265,225	-	-	-	-	-	-	-
Lancaster-SPS #2 (Lan)-LAN-SPS2-HVAC-Building-Replacement	-	-	-	-	-	4,405	-	-	-	-
Lancaster-SPS #2 (Lan)-LAN-SPS2-MONITOR-Chlorine Analyzer-Replacement	-	-	-	-	14,632	-	-	-	-	-
Lancaster-Linear -LINEAR-Rehabilitation -Rehabilitation	25,000	15,450	26,523	16,391	-	28,982	-	30,747	-	32,619
STUDIES/INSPECTION (Non-TCA)										
All-Linear - Sanitary-LINEAR-SANI-Mainline Condition Inspection -Inspection	-	-	-	120,200	-	-	-	-	139,345	-
All-Linear - Sanitary-LINEAR-SANI-Lateral Condition Inspection -Inspection	-	-	-	43,709	-	-	-	-	50,671	-
All-Linear - Sanitary-LINEAR-SANI-Extraneous Flow Removal -Study	50,000	-	-	-	-	57,964	-	-	-	-
Glen Walter-All-GLW-Environmental Assessment-Study	12,500	-	-	-	-	-	-	-	-	-
Total Capital Expenditures	**386,740**	**186,430**	**547,424**	**261,162**	**68,656**	**730,111**	**184,610**	**105,769**	**857,603**	**160,487**
Capital Financing										
Provincial/Federal Grants (Investing in Ontario)						386,425				
Non-Growth Related Debenture Requirements	-	-	-	-	-	-	-	-	-	-
Operating Contributions (Capital From Current)	-	-	-	-	-	-	-	-	-	-
Wastewater Capital Reserve	386,740	186,430	547,424	261,162	68,656	343,686	184,610	105,769	857,603	160,487
Total Capital Financing	**386,740**	**186,430**	**547,424**	**261,162**	**68,656**	**730,111**	**184,610**	**105,769**	**857,603**	**160,487**

Appendix E

Customer Growth Projection

Appendix E: Customer Projections-Water (Glen Walter)

GLEN WALTER - EQUIVALENT RESIDENTIAL CUSTOMERS (ERC) GROWTH[1]

Glen Walter - Water Customers			Growth Period (2025 to 2034)									
Customer Accounts & Equivalent Residential Customers			2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
RESIDENTIAL												
Customer Type	ERC Factor	No. of Accounts	Growth in Number of ERC									
Water & Sewer (W01)	1	371	371	371	371	371	371	371	371	371	371	371
Water Only (W02)	1	27	27	27	27	27	27	27	27	27	27	27
Water 2nd Meter (W04)	1	2	2	2	2	2	2	2	2	2	2	2
	Residential Total	400	400	400	400	400	400	400	400	400	400	400
	Annual Residential Growth		3	3	3	3	3	3	3	3	3	3
		Total Residential	403	406	409	412	415	418	421	424	427	430
		Annual % Residential Growth	1%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%
NON-RESIDENTIAL												
Customer Type	ERC Factor	No. of Accounts	Growth in Number of ERC									
Water & Sewer (W01)	1.4	1	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4
Water & Sewer (W01)	1.6	2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2
Water & Sewer (W01)	2.0	10	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Water & Sewer (W01)	2.2	2	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4
Water & Sewer (W01)	2.4	2	4.8	4.8	4.8	4.8	4.8	4.8	4.8	4.8	4.8	4.8
Water & Sewer (W01)	3.0	2	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Water & Sewer (W01)	4.0	2	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Water & Sewer (W01)	5.0	3	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Water & Sewer (W01)	7.0	1	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Water & Sewer (W01)	8.0	1	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Water & Sewer (W01)	30.0	1	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0
	NON-Residential Total	27	107.8	107.8	107.8	107.8	107.8	107.8	107.8	107.8	107.8	107.8
	Annual Non-Residential Growth		-	-	-	-	-	-	-	-	-	-
		Total NON-Residential	107.8	107.8	107.8	107.8	107.8	107.8	107.8	107.8	107.8	107.8
		Annual % NON-Residential Growth		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		TOTAL RESIDENTIAL & NON_RESIDENTIAL	510.8	513.8	516.8	519.8	522.8	525.8	528.8	531.8	534.8	537.8

1. From Township's Cutomer List by Rate Code (Active 2025)

GLEN WALTER WATER CONSUMPTION PROJECTIONS[1]

Glen Walter - Water Consumption		Growth Period (2025 to 2034)									
Glen Walter Water Consumptions[1]	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Existing Customers (Accounts) Consumption											
Water & Sewer (W01)	58,955	58,955	58,955	58,955	58,955	58,955	58,955	58,955	58,955	58,955	58,955
Water Only (W02)	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385	3,385
Water 2nd Meter (W04)	248	248	248	248	248	248	248	248	248	248	248
Current Consumption	62,588	62,588	62,588	62,588	62,588	62,588	62,588	62,588	62,588	62,588	62,588
Annual Increase due to Growth	-	370	370	370	370	370	370	370	370	370	370
Total Consumption	62,588	62,588	62,959	63,329	63,700	64,070	64,441	64,811	65,181	65,552	65,922
Annual % Increase		0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%

1. From 2024 Billing Summary by Customer Code

GLEN WALTER - WATER RATES

	Period (2025 to 2034)									
FLAT CHARGE	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Per Strata Unit - Every 2 Months	$ 58.95	$ 63.07	$ 67.49	$ 72.21	$ 77.27	$ 82.67	$ 88.46	$ 94.65	$ 101.28	$ 108.37
Per Strata Unit - Annual	$ 353.67	$ 378.43	$ 404.92	$ 433.27	$ 463.60	$ 496.05	$ 530.77	$ 567.92	$ 607.68	$ 650.22
Annual % Increase	0%	7%	7%	7%	7%	7%	7%	7%	7%	7%

	Period (2025 to 2034)									
VOLUMETRIC RATE	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Rate per m3	$ 2.80	$ 3.00	$ 3.21	$ 3.43	$ 3.67	$ 3.93	$ 4.20	$ 4.50	$ 4.81	$ 5.15
Annual % Increase	0%	7%	7%	7%	7%	7%	7%	7%	7%	7%

GLEN WALTER - WATER REVENUES

	Period (2025 to 2034)									
FLAT CHARGE REVENUES	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Annual ERC	510.8	513.8	516.8	519.8	522.8	525.8	528.8	531.8	534.8	537.8
Annual Revenues	$ 180,657	$ 194,438	$ 209,264	$ 225,212	$ 242,368	$ 260,822	$ 280,671	$ 302,022	$ 324,987	$ 349,686

	Period (2025 to 2034)									
MINIMUM CONSUMPTION CHARGE	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Minimum Bi Monthly Charge Volume m3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3
Bi monthly Min Charge per Account	$ 54.04	$ 57.82	$ 61.87	$ 66.20	$ 70.84	$ 75.79	$ 81.10	$ 86.78	$ 92.85	$ 99.35
Annual Min Charge Revenue per Account	$ 324.24	$ 346.94	$ 371.22	$ 397.21	$ 425.01	$ 454.76	$ 486.60	$ 520.66	$ 557.10	$ 596.10
No, of Accounts	430	433	436	439	442	445	448	451	454	457
Annual Min Charge Revenue	$ 139,423	$ 150,224	$ 161,853	$ 174,374	$ 187,856	$ 202,370	$ 217,995	$ 234,817	$ 252,926	$ 272,419

	Period (2025 to 2034)									
CONSUMPTION CHARGE	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Minimum Bi Monthly Charge Volume m3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3
No, of Accounts	430	433	436	439	442	445	448	451	454	457
Bi monthly Min Charge Volume (m3)	8,299	8,357	8,415	8,473	8,531	8,589	8,646	8,704	8,762	8,820
Annual Min Charge Volume (m3)	49,794	50,141	50,489	50,836	51,184	51,531	51,878	52,226	52,573	52,921
Remaining Consumption Volume (m3)	12,794	12,817	12,840	12,863	12,886	12,910	12,933	12,956	12,979	13,002
Annual Consumption Revenue	$ 35,823	$ 38,400	$ 41,162	$ 44,123	$ 47,296	$ 50,698	$ 54,343	$ 58,251	$ 62,440	$ 66,930

	Period (2025 to 2034)									
TOTAL ANNUAL REVENUE	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Anual Glen Walter Water Revenues	$ 355,904	$ 383,062	$ 412,279	$ 443,709	$ 477,519	$ 513,889	$ 553,010	$ 595,090	$ 640,352	$ 689,035

Appendix E: Customer Projections-Water (Lancaster)

LANCASTER - WATER EQUIVALENT RESIDENTIAL CUSTOMERS (ERC) GROWTH[1]

Lancaster- Water Customers			Growth Period (2025 to 2034)									
Customer Accounts & Equivalent Residential Customers			**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
RESIDENTIAL												
Customer Type	ERC Factor	No. of Accounts	**Growth in Number of ERC**									
Water & Sewer (W00)	1	503	503	503	503	503	503	503	503	503	503	503
Water Only (W02)	1	-	-	-	-	-	-	-	-	-	-	-
Water 2nd Meter (W03)	1	4	4	4	4	4	4	4	4	4	4	4
	Residential Total	507	507	507	507	507	507	507	507	507	507	507
	Annual Residential Growth											
		Accounts			5	5	5	3	3	3	3	3
		ERC		-	20	10	10	3	3	3	3	3
		Total Residential	**507**	**507**	**527**	**537**	**547**	**550**	**553**	**556**	**559**	**562**
		Annual % Residential Growth	**0%**	**0.0%**	**3.9%**	**2.0%**	**2.0%**	**0.6%**	**0.6%**	**0.6%**	**0.6%**	**0.6%**
NON-RESIDENTIAL												
Customer Type	ERC Factor	No. of Accounts	**Growth in Number of ERC**									
Water 2nd Meter (W03)	15.4	1	15.4	15.4	15.4	15.4	15.4	15.4	15.4	15.4	15.4	15.4
Water & Sewer (W00)	1.6	18	28.8	28.8	28.8	28.8	28.8	28.8	28.8	28.8	28.8	28.8
Water & Sewer (W00)	2.0	13	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0
Water & Sewer (W00)	2.2	8	17.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6
Water & Sewer (W00)	2.8	2	5.6	5.6	5.6	5.6	5.6	5.6	5.6	5.6	5.6	5.6
Water & Sewer (W00)	4.0	1	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Water & Sewer (W00)	4.6	1	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6
Water & Sewer (W00)	5.2	2	10.4	10.4	10.4	10.4	10.4	10.4	10.4	10.4	10.4	10.4
Water & Sewer (W00)	7.6	2	15.2	15.2	15.2	15.2	15.2	15.2	15.2	15.2	15.2	15.2
Water & Sewer (W00)	15.2	1	15.2	15.2	15.2	15.2	15.2	15.2	15.2	15.2	15.2	15.2
Water & Sewer (W00)	17.2	1	17.2	17.2	17.2	17.2	17.2	17.2	17.2	17.2	17.2	17.2
Water & Sewer (W00)	36.4	1	36.4	36.4	36.4	36.4	36.4	36.4	36.4	36.4	36.4	36.4
	NON-Residential Total	51	196.4	196.4	196.4	196.4	196.4	196.4	196.4	196.4	196.4	196.4
	Annual Non-Residential Growth											
Carwash /Laundry and Old Age Hone		Accounts	-	2	1	-	-	-	-	-	-	-
		ERC		2	50							
		Total NON-Residential	**196.4**	**198.4**	**248.4**	**248.4**	**248.4**	**248.4**	**248.4**	**248.4**	**248.4**	**248.4**
		Annual % NON-Residential Growth		**1.0%**	**0.5%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
	TOTAL RESIDENTIAL & NON_RESIDENTIAL		**703.4**	**705.4**	**775.4**	**785.4**	**795.4**	**798.4**	**801.4**	**804.4**	**807.4**	**810.4**

1. From Township's Cutomer List by Rate Code (Active 2025)

LANCASTER WATER CONSUMPTION PROJECTIONS[1]

Lancaster - Water Consumption			Growth Period (2025 to 2034)									
Glen Walter Water Consumptions[1]		**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Existing Customers (Accounts) Consumption												
Water & Sewer (W00)		74,385	74,385	74,385	74,385	74,385	74,385	74,385	74,385	74,385	74,385	74,385
Water Only (W02)		-	-	-	-	-	-	-	-	-	-	-
Water 2nd Meter (W03)		2,858	2,858	2,858	2,858	2,858	2,858	2,858	2,858	2,858	2,858	2,858
	Current Consumption	77,243	77,243	77,243	77,243	77,243	77,243	77,243	77,243	77,243	77,243	77,243
	Annual Increase due to Growth											
New Residential		-	-	-	2,196	1,098	1,098	329	329	329	329	329
Carwash /Laundry		-		1,800								
Old age home		-			15,000							
	Cumulative Consumption	77,243	77,243	79,043	96,240	97,338	98,436	98,765	99,095	99,424	99,754	100,083
	Annual % Increase		**0.0%**	**0.0%**	**19.4%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**

1. From 2024 Billing Summary by Customer Code

LANCASTER - WATER RATES

	Period (2025 to 2034)									
FLAT CHARGE	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
ERC - Every 2 Months	$ 33.99	$ 36.37	$ 38.92	$ 41.64	$ 44.55	$ 47.67	$ 51.01	$ 54.58	$ 58.40	$ 62.49
Per ERC - Annual	$ 203.94	$ 218.22	$ 233.49	$ 249.84	$ 267.32	$ 286.04	$ 306.06	$ 327.48	$ 350.41	$ 374.94
Annual % Increase	0%	7%	7%	7%	7%	7%	7%	7%	7%	7%

	Period (2025 to 2034)									
VOLUMETRIC RATE	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Rate per m3	$ 2.80	$ 3.00	$ 3.21	$ 3.43	$ 3.67	$ 3.93	$ 4.20	$ 4.50	$ 4.81	$ 5.15
Annual % Increase	0%	7%	7%	7%	7%	7%	7%	7%	7%	7%

LANCASTER - WATER REVENUES

	Period (2025 to 2034)									
FLAT CHARGE REVENUES	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Annual ERC	703.4	705.4	775.4	785.4	795.4	798.4	801.4	804.4	807.4	810.4
Anual Revenues	$ 143,451	$ 153,929	$ 181,049	$ 196,221	$ 212,629	$ 228,371	$ 245,276	$ 263,427	$ 282,919	$ 303,848

	Period (2025 to 2034)									
MINIMUM CONSUMPTION CHARGE	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Minimum Bi Monthly Charge Volume m3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3
Bi monthly Min Charge per Account	$ 54.04	$ 57.82	$ 61.87	$ 66.20	$ 70.84	$ 75.79	$ 81.10	$ 86.78	$ 92.85	$ 99.35
Annual Min Charge Revenue per Account	$ 324.24	$ 346.94	$ 371.22	$ 397.21	$ 425.01	$ 454.76	$ 486.60	$ 520.66	$ 557.10	$ 596.10
No, of Accounts	558	560	566	571	576	579	582	585	588	591
Annual Min Consumption Charge Revenue	$ 180,926	$ 194,285	$ 210,112	$ 226,806	$ 244,807	$ 263,308	$ 283,199	$ 304,585	$ 327,578	$ 352,296

	Period (2025 to 2034)									
CONSUMPTION CHARGE	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Minimum Bi Monthly Charge Volume m3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3
No, of Accounts	558	560	566	571	576	579	582	585	588	591
Bi monthly Min Charge Volume (m3)	10,769	10,808	10,924	11,020	11,117	11,175	11,233	11,291	11,348	11,406
Annual Min Charge Volume (m3)	64,616	64,848	65,543	66,122	66,701	67,048	67,396	67,743	68,090	68,438
Remaining Consumption Volume (m3)	12,627	14,195	30,697	31,216	31,735	31,717	31,699	31,681	31,663	31,645
Annual Consumption Revenue	$ 35,355	$ 42,529	$ 98,405	$ 107,074	$ 116,475	$ 124,557	$ 133,201	$ 142,444	$ 152,329	$ 162,900

	Period (2025 to 2034)									
TOTAL ANNUAL REVENUE	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Anual Lancaster Water Revenues	$ 359,732	$ 390,743	$ 489,566	$ 530,100	$ 573,911	$ 616,237	$ 661,676	$ 710,457	$ 762,825	$ 819,043

Appendix E: Customer Projections-Water (Redwood Estates)

REDWOOD ESTATES - WATER CUSTOMER GROWTH[1]

	Growth Period (2025 to 2034)									
Customer Accounts	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Flat Charge Customers	38	38	38	38	38	38	38	38	38	38
Annual Growth	-	-	-	-	-	-	-	-	-	-
Total Residential	**38**	**38**	**38**	**38**	**38**	**38**	**38**	**38**	**38**	**38**
Annual % Growth		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**

Source: Township's "Water-2025 -Rates"

REDWOOD ESTATES - WATER RATES & REVENUES

	Growth Period (2025 to 2034)									
RATES	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Flat Charge	$ 1,236.83	$ 1,323.41	$ 1,416.05	$ 1,515.17	$ 1,621.23	$ 1,734.72	$ 1,856.15	$ 1,986.08	$ 2,125.10	$ 2,273.86
Annual % Increase	0%	7%	7%	7%	7%	7%	7%	7%	7%	7%
Annual Redwood Est. Water Revenue	$ 47,000	$ 50,290	$ 53,810	$ 57,576	$ 61,607	$ 65,919	$ 70,534	$ 75,471	$ 80,754	$ 86,407

Appendix E: Customer Projections-Wastewater (Glen Walter)

GLEN WALTER - WASTEWATER EQUIVALENT RESIDENTIAL UNIT GROWTH[1]

Glen Walter - Wastewater Customers			Growth Period (2025 to 2034)									
Customer Accounts & Strata Units			2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
RESIDENTIAL												
Customer Type	Strata Units	No. of Accounts	Growth in Number of Strata Units									
Water & Sewer (S01)	1	371	371	371	371	371	371	371	371	371	371	371
Sewer Only (S01)	1	2	2	2	2	2	2	2	2	2	2	2
Water & Sewer -2nd Charge (S02)	1	3	3	3	3	3	3	3	3	3	3	3
	Residential Total	376	376	376	376	376	376	376	376	376	376	376
	Annual Residential Growth		3	3	3	3	3	3	3	3	3	3
		Total Residential	**379**	**382**	**385**	**388**	**391**	**394**	**397**	**400**	**403**	**406**
		Annual % Residential Growth	**1%**	**0.8%**	**0.8%**	**0.8%**	**0.8%**	**0.8%**	**0.8%**	**0.8%**	**0.8%**	**0.8%**
NON-RESIDENTIAL												
Customer Type	Strata Units	No. of Accounts	Growth in Number of Strata Units									
Water & Sewer (S01)	1.4	-	-	-	-	-	-	-	-	-	-	-
Water & Sewer (S01)	1.6	4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4
Water & Sewer (S01)	2.0	6	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0
Water & Sewer (S01)	2.2	2	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4
Water & Sewer (S01)	2.6	1	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6
Water & Sewer (S01)	3.0	1	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Water & Sewer (S01)	4.0	1	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Water & Sewer (S01)	5.0	2	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Water & Sewer (S01)	7.0	1	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Water & Sewer (S01)	8.0	-	-	-	-	-	-	-	-	-	-	-
Water & Sewer (S01)	30.0	1	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0
	NON-Residential Total	19	79.4	79.4	79.4	79.4	79.4	79.4	79.4	79.4	79.4	79.4
	Annual Non-Residential Growth		-	-	-	-	-	-	-	-	-	-
		Total NON-Residential	**79.4**	**79.4**	**79.4**	**79.4**	**79.4**	**79.4**	**79.4**	**79.4**	**79.4**	**79.4**
		Annual % NON-Residential Growth		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
	TOTAL RESIDENTIAL & NON_RESIDENTIAL		**458.4**	**461.4**	**464.4**	**467.4**	**470.4**	**473.4**	**476.4**	**479.4**	**482.4**	**485.4**

1. From Township's Cutomer List by Rate Code (Active 2025)

GLEN WALTER WASTEWATER VOLUME PROJECTIONS[1]

Glen Walter - Wastewater Volume		Growth Period (2025 to 2034)									
Glen Walter Wastewater Volume[1]	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Existing Customers -Volume											
Water & Sewer (S01)		55,458	55,458	55,458	55,458	55,458	55,458	55,458	55,458	55,458	55,458
Sewer Only (S01)		247	247	247	247	247	247	247	247	247	247
Water & Sewer -2nd Charge (S02)		372	372	372	372	372	372	372	372	372	372
Current Volume (m3)	-	56,077	56,077	56,077	56,077	56,077	56,077	56,077	56,077	56,077	56,077
Annual Increase due to Growth (m3)	-	369	369	369	369	369	369	369	369	369	369
Total Volume (m3)	-	56,077	56,447	56,816	57,185	57,555	57,924	58,294	58,663	59,032	59,402
Annual % Increase			**0.7%**	**0.7%**	**0.7%**	**0.7%**	**0.7%**	**0.7%**	**0.7%**	**0.7%**	**0.7%**

1. From 2024 Billing Summary by Customer Code & Average water consumption per Strata Unit

GLEN WALTER - WASTEWATER RATES

	Period (2025 to 2034)									
FLAT CHARGE	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Per Strata Unit - Every 2 Months	$ 48.36	$ 52.23	$ 56.41	$ 60.92	$ 65.79	$ 71.06	$ 76.74	$ 82.88	$ 89.51	$ 96.67
Per Strata Unit - Annual	$ 290.16	$ 313.37	$ 338.44	$ 365.52	$ 394.76	$ 426.34	$ 460.45	$ 497.28	$ 537.07	$ 580.03
Annual % Increase	0%	8%	8%	8%	8%	8%	8%	8%	8%	8%

	Period (2025 to 2034)									
VOLUMETRIC RATE	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Rate per m3	$ 2.11	$ 2.28	$ 2.46	$ 2.66	$ 2.87	$ 3.10	$ 3.35	$ 3.62	$ 3.91	$ 4.22
Annual % Increase	0%	8%	8%	8%	8%	8%	8%	8%	8%	8%

GLEN WALTER - WASTEWATER REVENUES

	Period (2025 to 2034)									
FLAT CHARGE REVENUES	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Annual Strata Units	458.4	461.4	464.4	467.4	470.4	473.4	476.4	479.4	482.4	485.4
Annual Revenues	$ 133,009	$ 144,590	$ 157,173	$ 170,843	$ 185,695	$ 201,829	$ 219,357	$ 238,398	$ 259,081	$ 281,547

	Period (2025 to 2034)									
MINIMUM CONSUMPTION CHARGE	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Minimum Bi Monthly Charge Volume m3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3
Bi monthly Min Charge per Account	$ 40.72	$ 43.98	$ 47.50	$ 51.30	$ 55.40	$ 59.84	$ 64.62	$ 69.79	$ 75.38	$ 81.41
Annual Min Charge Revenue per Account	$ 244.34	$ 263.89	$ 285.00	$ 307.80	$ 332.42	$ 359.01	$ 387.73	$ 418.75	$ 452.25	$ 488.43
No, of Accounts	398	401	404	407	410	413	416	419	422	425
Annual Min Charge Revenue	$ 97,247	$ 105,818	$ 115,138	$ 125,273	$ 136,292	$ 148,272	$ 161,297	$ 175,457	$ 190,851	$ 207,584

	Period (2025 to 2034)									
CONSUMPTION CHARGE	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Minimum Bi Monthly Charge Volume m3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3
No, of Accounts	398	401	404	407	410	413	416	419	422	425
Bi monthly Min Charge Volume (m3)	7,681	7,739	7,797	7,855	7,913	7,971	8,029	8,087	8,145	8,203
Annual Min Charge Volume (m3)	46,088	46,436	46,783	47,131	47,478	47,825	48,173	48,520	48,868	49,215
Remaining Consumption Volume (m3)	9,989	9,641	9,294	8,947	8,599	8,252	7,904	7,557	7,210	6,862
Annual Consumption Revenue	$ 21,076	$ 21,971	$ 22,873	$ 23,780	$ 24,685	$ 25,583	$ 26,466	$ 27,327	$ 28,157	$ 28,944

	Period (2025 to 2034)									
TOTAL ANNUAL REVENUE	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Anual Glen Walter Wastewater Revenues	$ 251,332	$ 272,379	$ 295,184	$ 319,896	$ 346,672	$ 375,684	$ 407,121	$ 441,182	$ 478,088	$ 518,075

Appendix E: Customer Projections-Wastewater (Lancaster)

LANCASTER - WASTEWATER EQUIVALLENT RESIDENTIAL UNIT GROWTH[1]

Lancaster- Wastewater Customers			Growth Period (2025 to 2034)									
Customer Accounts & Strata Units			2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
RESIDENTIAL												
Customer Type	Strata Units	No. of Accounts	Growth in Number of Strata Units									
Water & Sewer (S00)	1	503	503	503	503	503	503	503	503	503	503	503
Sewer Only (S01)	1	-	-	-	-	-	-	-	-	-	-	-
Water & Sewer -2nd Charge (S03)	1	4	4	4	4	4	4	4	4	4	4	4
	Residential Total	507	507	507	507	507	507	507	507	507	507	507
	Annual Residential Growth											
		Accounts			5	5	5	3	3	3	3	3
		Strata Units		-	20	10	10	3	3	3	3	3
		Total Residential	**507**	**507**	**527**	**537**	**547**	**550**	**553**	**556**	**559**	**562**
		Annual % Residential Growth	**0%**	**0.0%**	**3.9%**	**2.0%**	**2.0%**	**0.6%**	**0.6%**	**0.6%**	**0.6%**	**0.6%**
NON-RESIDENTIAL												
Customer Type	Strata Units	No. of Accounts	Growth in Number of Strata Units									
Water & Sewer (S03)	15.4	1	15.4	15.4	15.4	15.4	15.4	15.4	15.4	15.4	15.4	15.4
Water & Sewer (S00)	1.6	18	28.8	28.8	28.8	28.8	28.8	28.8	28.8	28.8	28.8	28.8
Water & Sewer (S00)	2.0	5	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Water & Sewer (S00)	2.2	8	17.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6
Water & Sewer (S00)	2.8	2	5.6	5.6	5.6	5.6	5.6	5.6	5.6	5.6	5.6	5.6
Water & Sewer (S00)	4.0	1	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Water & Sewer (S00)	4.6	1	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6
Water & Sewer (S00)	5.2	2	10.4	10.4	10.4	10.4	10.4	10.4	10.4	10.4	10.4	10.4
Water & Sewer (S00)	7.6	1	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6
Water & Sewer (S00)	17.2	1	17.2	17.2	17.2	17.2	17.2	17.2	17.2	17.2	17.2	17.2
Water & Sewer (S00)	36.4	1	36.4	36.4	36.4	36.4	36.4	36.4	36.4	36.4	36.4	36.4
			-	-	-	-	-	-	-	-	-	-
	NON-Residential Total	41	157.6	157.6	157.6	157.6	157.6	157.6	157.6	157.6	157.6	157.6
	Annual Non-Residential Growth											
Carwash /Laundry		Accounts	-	2	1	-	-	-	-	-	-	-
Old age home		Strata Units		2	50							
		Total NON-Residential	**157.6**	**159.6**	**209.6**	**209.6**	**209.6**	**209.6**	**209.6**	**209.6**	**209.6**	**209.6**
		Annual % NON-Residential Growth		**1.3%**	**0.6%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
		TOTAL RESIDENTIAL & NON_RESIDENTIAL	**664.6**	**666.6**	**736.6**	**746.6**	**756.6**	**759.6**	**762.6**	**765.6**	**768.6**	**771.6**

1. From Township's Cutomer List by Rate Code (Active 2025)

LANCASTER WASTEWATER VOLUME PROJECTIONS[1]

Lancaster - Water Consumption		Growth Period (2025 to 2034)									
Glen Walter Water Consumptions[1]	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Existing Customers (Accounts) Consumption											
Water & Sewer (W00)	74,385	74,385	74,385	74,385	74,385	74,385	74,385	74,385	74,385	74,385	74,385
Water Only (W02)	-	-	-	-	-	-	-	-	-	-	-
Water 2nd Meter (W03)	2,858	2,858	2,858	2,858	2,858	2,858	2,858	2,858	2,858	2,858	2,858
Current Consumption	77,243	77,243	77,243	77,243	77,243	77,243	77,243	77,243	77,243	77,243	77,243
Annual Increase due to Growth											
New Residential	-	-	-	2,325	1,162	1,162	349	349	349	349	349
Carwash /Laundry	-		900								
Old age home	-			15,000							
Cumulative Consumption	77,243	77,243	78,143	95,468	96,630	97,792	98,141	98,490	98,838	99,187	99,536
Annual % Increase		**0.0%**	**0.0%**	**19.4%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**

1. From 2024 Billing Summary by Customer Code

LANCASTER - WASTEWATER RATES

	Period (2025 to 2034)									
FLAT CHARGE	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Per Strata Unit - Every 2 Months	$ 33.99	$ 36.71	$ 39.65	$ 42.82	$ 46.24	$ 49.94	$ 53.94	$ 58.25	$ 62.91	$ 67.95
Per Strata Unit - Annual	$ 203.94	$ 220.26	$ 237.88	$ 256.91	$ 277.46	$ 299.65	$ 323.63	$ 349.52	$ 377.48	$ 407.68
Annual % Increase	0%	8%	8%	8%	8%	8%	8%	8%	8%	8%

	Period (2025 to 2034)									
VOLUMETRIC RATE	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Rate per m3	$ 2.11	$ 2.28	$ 2.46	$ 2.66	$ 2.87	$ 3.10	$ 3.35	$ 3.62	$ 3.91	$ 4.22
Annual % Increase	0%	8%	8%	8%	8%	8%	8%	8%	8%	8%

LANCASTER - WASTEWATER REVENUES

	Period (2025 to 2034)									
FLAT CHARGE REVENUES	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Annual Strata Units	664.6	666.6	736.6	746.6	756.6	759.6	762.6	765.6	768.6	771.6
Anual Revenues	$ 135,539	$ 146,822	$ 175,219	$ 191,806	$ 209,925	$ 227,618	$ 246,798	$ 267,590	$ 290,130	$ 314,564

	Period (2025 to 2034)									
MINIMUM VOLUMETRIC CHARGE	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Minimum Bi Monthly Charge Volume m3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3
Bi monthly Min Charge per Account	$ 40.72	$ 43.98	$ 47.50	$ 51.30	$ 55.40	$ 59.84	$ 64.62	$ 69.79	$ 75.38	$ 81.41
Annual Min Charge Revenue per Account	$ 244.34	$ 263.89	$ 285.00	$ 307.80	$ 332.42	$ 359.01	$ 387.73	$ 418.75	$ 452.25	$ 488.43
No, of Accounts	548	550	556	561	566	569	572	575	578	581
Annual Min Consumption Charge Revenue	$ 133,897	$ 145,137	$ 158,458	$ 172,673	$ 188,149	$ 204,278	$ 221,784	$ 240,783	$ 261,402	$ 283,779

	Period (2025 to 2034)									
VOLUMETRIC CHARGE	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Minimum Bi Monthly Charge Volume m3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3	19.3
No, of Accounts	548	550	556	561	566	569	572	575	578	581
Bi monthly Min Charge Volume (m3)	10,576	10,615	10,731	10,827	10,924	10,982	11,040	11,098	11,155	11,213
Annual Min Charge Volume (m3)	63,458	63,690	64,385	64,964	65,543	65,890	66,238	66,585	66,932	67,280
Remaining Consumption Volume (m3)	13,785	14,453	31,083	31,666	32,249	32,251	32,252	32,253	32,255	32,256
Annual Consumption Revenue	$ 29,086	$ 32,936	$ 76,498	$ 84,168	$ 92,576	$ 99,986	$ 107,989	$ 116,633	$ 125,969	$ 136,052

	Period (2025 to 2034)									
TOTAL ANNUAL REVENUE	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**
Anual Revenues	$ 298,522	$ 324,895	$ 410,175	$ 448,648	$ 490,650	$ 531,882	$ 576,571	$ 625,006	$ 677,501	$ 734,395

Appendix E: Customer Projections-Wastewater (Green Valley)

GREEN VALLEY - WASTEWATER CUSTOMER GROWTH[1]

	Growth Period (2025 to 2034)									
Customer Accounts	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Flat Charge Customers	161	161	161	161	161	161	161	161	161	161
Annual Growth	-	-	-	-	-	-	-	-	-	-
Total Residential	**161**	**161**	**161**	**161**	**161**	**161**	**161**	**161**	**161**	**161**
Annual % Growth		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**

Source: Township's "Water-2025 -Rates"

GREEN VALLEY - WASTEWATER RATES & REVENUES

	Growth Period (2025 to 2034)									
RATES	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Flat Charge	$ 590.08	$ 637.29	$ 688.27	$ 743.33	$ 802.80	$ 867.02	$ 936.38	$ 1,011.29	$ 1,092.20	$ 1,179.57
Annual % Increase	0%	8%	8%	8%	8%	8%	8%	8%	8%	8%
Annual Green Valley Wastewater Revenue	**95,003**	**102,603**	**110,811**	**119,676**	**129,250**	**139,590**	**150,758**	**162,818**	**175,844**	**189,911**

Appendix F

Requirements of O.Reg 453/07

Appendix F: Requirements of O.Reg. 453/07

Requirements			How Requirements are Met
1.	The financial plans must be approved by a resolution that is passed by,		
	i.	The council of the municipality, if the owner of the drinking water system is a municipality.	• It is expected the Council will approve the updated financial plan prior to December 8, 2025)
	ii.	The governing body of the owner, if the owner of the drinking water system has a governing body and is not a municipality.	• N/A
2.	The financial plans must apply to a period of at least six years.		• Applies for a minimum of 6 years from 2025 to 2030 inclusive. The Township's financial plan will cover the 10-year period of 2025-2034.
3.	The first year to which the financial plans must apply must be the year determined in accordance with the following rules:		
	i.	If the financial plans are required by subsection 2, the first year to which the financial plans must apply must be the year in which the drinking water system's existing municipal drinking water licence would otherwise expire.	• The licence expires in 2025 for the water systems (No. 185-301A). Therefore, the first year of the updated financial plan is 2025
	ii.	If the financial plans are required by a condition that was included in a municipal drinking water licence under subsection 1 (3), the first year to which the financial plans must apply must be the later of 2010 and the year in which the first licence for the system was issued.	• N/A
4.	Subject to subsection (2), for each year to which the financial plans apply, the financial plans must include the following:		
	i.	Details of the proposed or projected financial position of the drinking water system itemized by:	• See Statement of Financial Position for all water systems combined in Financial Plan.
		a. Total financial assets	• See Statement of Financial Position for all water systems combined in Financial Plan.
		b. Total liabilities	• See Statement of Financial Position for all water systems combined in Financial Plan.
		c. Net financial assets (debt)	• See Statement of Financial Position for all water systems combined in Financial Plan.
		d. Non-financial assets that are tangible capital assets, tangible capital assets under construction, inventories of supplies and prepaid expenses.	• See Statement of Financial Position for all water systems combined in Financial Plan. TCA Projections in Financial Plan.

Appendix F: Requirements of O.Reg. 453/07

		e. Changes in tangible capital assets that are additions, donations, write downs and disposals.	• See Statement of Financial Position for all water systems combined in Financial Plan. TCA Projections in Financial Plan.
	ii.	Details of the proposed or projected financial operations of the drinking water system itemized by,	• See Statement of Operations for all water systems combined in Financial Plan.
		a. Total revenues, further itemized by water rates, user charges and other revenues.	• See Statement of Operations for all water systems combined in Financial Plan.
		b. Total expenses, further itemized by amortization expenses, interest expenses and other expenses	• See Statement of Operations for all water systems combined in Financial Plan.
		c. Annual surplus or deficit, and	• See Statement of Operations for all water systems combined in Financial Plan.
		d. Accumulated surplus or deficit	• See Statement of Operations for all water systems combined in Financial Plan.
	iii.	Details of the drinking water system's proposed or projected gross cash receipts and gross cash payments itemized by,	• See Statement of Cash Flow for all water systems combined in Financial Plan.
		a. Operating transactions that are cash received from revenues, cash paid for operating expenses and finance charges, - done in full cost report	• See Statement of Cash Flow for all water systems combined in Financial Plan.
		b. Capital transactions that are proceeds on the sale of tangible capital assets and cash used to acquire capital assets,	• See Statement of Cash Flow for all water systems combined in Financial Plan.
		c. Investing transactions that are acquisitions and disposal of investments,	• See Statement of Cash Flow for all water systems combined in Financial Plan.
		d. Financing transactions that are proceeds from the issuance of debt and debt repayment.	• See Statement of Cash Flow for all water systems combined in Financial Plan.
		e. Changes in cash and cash equivalents during the year,	• See Statement of Cash Flow for all water systems combined in Financial Plan.
		f. Cash and cash equivalents at the beginning and end of the year.	• See Statement of Cash Flow for all water systems combined in Financial Plan.
	iv.	Details of the extent to which the information described in subparagraphs i, ii and iii relates directly to the replacement of lead service pipes as defined in section 15.1- 3 of Schedule 15.1 to Ontario Regulation 170/03 (Drinking Water Systems), made under the Act.	• There is no dedicated lead service pipe removal program in place. If lead pipe is discovered during normal operations, it is replaced accordingly. Therefore, there are no significant material financial costs associated with lead pipe removal.
5.	The owner of the drinking water system must.		
	i.	Make the financial plans available, on request, to members of the public who are served by the drinking water system without charge,	• This will be done by the Township following Council approval.

	ii.	Make the financial plans available to members of the public without charge through publication on the Internet, if the owner maintains a website on the Internet,	• The Financial Plan will be posted on the Township's website and made available for public review at no charge.
	iii.	Provide notice advising the public of the availability of the financial plans under subparagraphs i and ii, if applicable, in a manner that, in the opinion of the owner, will bring the notice to the attention of members of the public who are served by the drinking water system.	• A notice will be issued following Council approval.
6.	The owner of the drinking water system must give a copy of the financial plans to the Ministry of Municipal Affairs and Housing. O. Reg. 453/07, s. 3 (1).		• Will be submitted following Council approval.
		Each of the following sub-subparagraphs applies only if the information referred to in the sub-subparagraph is known to the owner at the time the financial plans are prepared.	• The Financial Plan was prepared using available information at the time of preparation and may not contain all desired items. Reasonable assumptions were made and these are noted in the Financial Plan.
	1.	Sub-subparagraphs 4 i A, B and C of subsection (1).	• The Financial Plan was prepared using available information at the time of preparation and may not contain all desired items. Reasonable assumptions were made and these are noted in the Financial Plan.
	2.	Sub-subparagraphs 4 iii A, C, E and F of subsection (1). O. Reg. 453/07, s. 3 (2).	• The Financial Plan was prepared using available information at the time of preparation and may not contain all desired items. Reasonable assumptions were made and these are noted in the Financial Plan.