

RURAL MUNICIPALITY OF VICTORIA
VICTORIA WATER & SEWER COMMISSION
P.O. BOX 7
VICTORIA, PE C0A 2G0
Tel No: 902 658 2541
Email: victoriamunicipalitypei@gmail.com

December 7, 2022

Mr. S. Clow
The Island Regulatory & Appeals Commission
Suite 501, 134 Kent Street, P.O. Box 577
Charlottetown, PE C1A 7L1

Dear Sam:

Proposed Rate Increases – Retroactive to April 1, 2022

The Victoria Water & Sewer Commission is submitting the necessary information to apply for an increase in the water and sewer rates as follows:

Annual Dues

Unmetered Water Dues from \$304 to \$350

Water Frontage Dues from \$152 to \$175

Sewer Dues from \$552 to \$635

Sewer Frontage Dues from \$276 to \$318

The Commission is requesting the rate increase be retroactive to April 1, 2022.

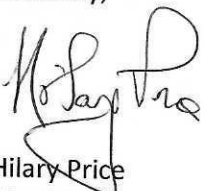
The Victoria Water & Sewer Commission and council have made motions to move forward to submit this documentation to IRAC for review and approval. At a public council meeting in May 2022, the budget was approved for the utility based on a 15% increase in the water & sewer rates, to be effective April 1, 2022, and subsequent to that meeting the Victoria Water & Sewer Commission met on October 27th to approve the submission and the Victoria Council approved the submission on November 14, 2022

The information being provided to you is as follows:

- Rate filing application
- Background information on the utility
- Statements of revenue and expenditures for water & sewer – shown with and without proposed rate increases
- Depreciation expense schedule (Schedule 9A in the utility's financial report)
- Certified Extracts from the minutes of Water & Sewer Commission meeting (October 27, 2022), council meeting (November 14, 2022) and council meeting (May 9, 2022)
- Copy of the Victoria Water & Sewer Corporation Bylaw
- Copy of the most recent audited financial statements

If you require additional information or clarification on the application, please contact me at the above number.

Sincerely,



Hilary Price

Chief Administrative Officer (Interim)

Utility Name: Victoria Water & Sewer Commission

Rate Filing Prepared for Submission
to The Island Regulatory & Appeals Commission

Contact Name: Keith Dewar
Utility Address: 730 Victoria Rd, PO Box 7
Victoria PE
C0A 2G0
Telephone: 902-658-2541
Email: victoriamunicipalypei@gmail.com
Date: _____

In accordance with Sections 9 and 15 of the *Water and Sewerage Act*, following is the Utility's application for a rate review.

1. Background information about the Utility (year established, description of system, current number of customers), and the overall reason(s) for the request for a rate change.

See attached.

2. Proposed capital projects or anticipated significant expenditures in the next 2–5 years.

Type of Project/Expenditure	Utility's Expected Cost	Year
1. <u>Water & Wastewater Asset Review</u>	<u>\$50,000</u>	<u>2022/2023</u>
2. <u>Replace Lift Station on Wharf</u>	<u>\$495,000</u>	<u>2022/2023</u>
3. <u>Generators</u>	<u>\$150,000</u>	<u>2023 - 2025</u>
4. <u>Gravel road to sewage plant</u>	<u>\$75,000</u>	<u>2025/2026</u>

3. PROJECTED depreciation expenses for future expenditures.

	Description	Utility's NET Cost	Proj Depr Exp	Year
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____

4. PROJECTED interest expenses on long-term debt for future projects/purchases.

	Description	Loan Amount	Interest Rate	Proj Yrly Int Payment	Year
1.	N/A	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____

5. a. Statement of actual revenue and expenditures and forecasted data - WITHOUT RATE RELIEF. (Any projected depreciation and/or interest expenses indicated in 3 & 4 above are included.) **To complete Statement of Revenues and Expenses (without rate change) For Click Here For WATER OR Here For SEWER.**

b. Statement of actual revenue and expenditures and forecasted data - WITH RATE RELIEF AS PROPOSED BY THE UTILITY. (Any projected depreciation and/or interest expenses indicated in 3 & 4 above are included.) **To complete Statement of Revenues and Expenses (with rate changed) CLICK HERE for WATER or HERE for SEWER.**

6. Revenue and expenditure accounts that have increased or decreased by substantial amounts.

Account # _____ Account Name _____

Explanation for Change _____

#6. Continued

Account # _____ Account Name _____

Explanation for Change _____

Account # _____ Account Name _____

Explanation for Change _____

Account # _____ Account Name _____

Explanation for Change _____

7. Utility customer information.

Customer Category	# of Customers	# of Units Billed
Unmetered Water Revenue	98	115.85
Water Frontage Charge	46	45.25
Sewer Dues	63	79.35
Sewer Frontage Charge	33	31.11
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

8. Projected number of new customers over the next 2–3 years.

PROJECTED:

Year	Customer Category	# of Customers	# of Units Billed
See attached	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

9. Proposed amortization period to recover any accumulated deficit.

Deficit Amount (\$)	# of Yrs Recovery	Yrly Payment	Int Rate	Yrly Int Pmt	Start Year
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Note: The proposed yearly repayment amount(s), including yearly interest, should be included in the projected expenditures in the statement of revenue and expenditures prepared under #5 above.

10. Utility's current rate, proposed rate and proposed effective date.

Current Annual Rate (per Single-Family Dwelling):

Proposed Annual Rate (per Single-Family Dwelling):

Proposed Effective Date: _____

Utility's Billing Cycle: _____

11. Information on any prior communication by the Utility to its ratepayers on the proposed rate changes.

Utility customers were informed that a rate increase was being submitted to IRAC at the 2022/2023 budget meeting. The 2022/2023 budget passed based on the 15% rate increase.

12. Other information relevant to the rate filing.

In addition, the following items are attached to, and form part of, this submission:

13. A copy of the Utility Board's minute(s) giving authorization to prepare the rate application;
14. A copy of the Bylaw creating the Utility, pursuant to Section 38.1 of the *Municipalities Act*, and
15. A copy of the Utility's most recent audited financial statements.

**Rural Municipality of Victoria
Victoria Water & Sewage Commission**

Rate Increase Submission

1. Background information about the Utility (year established, description of system, current number of customers), and the overall reason for the request for a rate change.

WATER

The Victoria Water Utility began operation in July of 1988 and had 76 customers. In 2000, the utility experienced on-going water quality issues so two chlorinators were installed, one in 2001 and one in 2002 and two new wells were installed in 2003. In 2013, the utility expanded the pump house and installed a third well. Improvements to the pump house included a 21 square metre addition to provide room for additional equipment and future expansion within the municipality; an HRV system, dehumidifier and sump pit were installed to improve the health and operation within the building. There was also a replacement of all aging equipment within the pump house. At this time, the utility brought in a Service Availability (Frontage) Charge for customers with vacant lots that had access to the serviced water line passing by their property.

Metered Charge – The utility’s customers all have water meters installed. These meters were installed through funding from Green funds. The utility has put a hold on moving forward with a metered charge because the data from the meter readings seems to be inconsistent and the time needed to monitor and administer the metered system would be onerous and add to the administrative costs to run the system. The utility believes it cannot absorb such added costs.

The utility is now proposing a 15% increase, effective April 1, 2022 on both unmetered water and water frontage. The increase is necessary to cover projected operating costs and to clear the debt owed to the Rural Municipality of Victoria.

The utility currently has 98 unmetered water customers equaling 115.85 units at \$304/unit and 45 water frontage customers equaling 45.25 units at \$152/unit. The proposed new rates are \$350 for unmetered water and \$175 for water frontage.

SEWAGE

The utility installed a central sewage system for the Rural Municipality of Victoria with construction beginning in 2007 and completed in 2008. The central system is a state-of-the-art modular packed bed filter system which utilizes non-woven textile fabric for wastewater treatment. Homes and businesses each have a tank on site which feeds into the central system. This system is environmentally friendly and the Rural Municipality of Victoria won a major national award for sustainable development for installing this system. The total cost of the project was approximately \$2.5 million which was funded through the Canada/PEI Infrastructure program and the Federal Green funds program. The municipality did purchase a 26-acre parcel of land for \$68,000. The sewage plant is located on this land. A loan was taken to facilitate this land purchase and at March 31, 2022, the outstanding balance was \$21,383.

In 2008, the utility had 63 customers equaling 73 units at a rate of \$375/unit. In 2013, a Service Availability (Frontage) Charge was brought in for customers with vacant lots that had access to the serviced sewage line passing by their property. In 2014, the utility began a sludge removal schedule from the sewage tanks.

The utility is now proposing a 15% increase, effective April 1, 2022 on both sewer and sewer frontage. The increase is necessary to cover projected operating costs and to clear the debt owed to the Rural Municipality of Victoria.

The utility currently has 64 sewer customers equaling 79.35 units at \$552/unit and 32 sewer frontage customers equaling 31.11 units at \$276/unit. The proposed new rates are \$635 for sewer and \$318 for sewer frontage.

BILLING

Up until January 1st, 2021, the utility billed on a quarterly basis – April 1st, July 1st, October 1st and January 1st. Effective April 1st, 2021, the utility changed to an annual billing on April 1st.

Victoria Water & Sewage Commission Rate Increase Submission September 2022

8. Projected number of new customer over the next 2 - 3 years.

Projected:

Year	Customer Category	# of Customers	# of Units Billed
2023/2024	Unmetered Water	100	117.10
2024/2025	Unmetered Water	102	119.10
2023/2024	Water Frontage	43	41.00
2024/2025	Water Frontage	41	39.00
2023/2024	Sewer Dues	66	80.60
2024/2025	Sewer Dues	68	82.60
2023/2024	Sewer Frontage	30	30.00
2024/2025	Sewer Frontage	28	28.00

Victoria Water & Sewage Commission Rate Increase Submission September 2022

10. Utility's current rate, proposed rate and proposed effective date.

	Unmetered Water	Water Frontage	Sewer	Sewer Frontage
Current Annual Rate (per Single-Family Dwelling)	304	152	552	276
Proposed Annual Rate (per Single-Family Dwelling)	350	175	635	42
Proposed Effective Date	April 1, 2022	April 1, 2022	April 1, 2022	April 1, 2022
Utility's Billing Cycle	Annual	Annual	Annual	Annual

Victoria Water & Sewer Commission
Projected Revenue & Expenditures
With Rate Increase

	Actual Mar 31, 2021	Actual Mar 31, 2022	APPROVED BUDGET Mar 31, 2023	1.50% Projected Mar 31, 2024	1.50% Projected Mar 31, 2025			
REVENUE								
Revenue						Rate	# units	# units
Unmetered Water Revenue	34,610	35,093	39,758	40,985	41,685	\$ 350	117.10	119.10
Water - Frontage charge	6,270	6,930	7,167	7,175	6,825	\$ 175	41.00	39.00
Sewer Dues	42,697	42,777	48,983	50,387	50,387	\$ 635	80.60	82.60
Sewer - Frontage charge	7,797	8,994	8,887	9,893	9,893	\$ 318	30.00	28.00
Delayed Payment Charges	1	260	100	100	100			
Curb Service Fee	400	200	400	400	400			
Total Revenue	91,775	94,254	105,295	108,940	109,290			
TOTAL REVENUE	91,775	94,254	105,295	108,940	109,290			
EXPENSE								
Water Operating Expenses								
Materials & Supplies	403	-	500	508	515			
Repairs & Maintenance	1,713	13,954	7,500	7,613	7,727			
Water Operator	7,260	7,260	7,260	7,369	7,369			
Back up Maintenance Operator	1,650	825	825	837	837			
Power or Electricity (W)	3,100	3,714	4,500	4,568	4,636			
Water Testing Fees	4,851	8,974	5,500	5,583	9,666		Off Island chemical testing every 3 years	
Chemicals	419	187	350	355	361			
Snow Removal	550	605	650	675	700			
Total Expenses	19,946	35,519	27,085	27,507	31,811			
Plus share of GG Operating expenses	15,828	16,390	16,308	20,000	20,000			
Plus share of Old School expenses	411	557	655	665	675			
	36,185	52,466	44,048	48,171	52,485			
Plus Depreciation	10,795	10,795	9,000	23,000	22,000			
Total Expenses	46,980	63,261	53,048	71,171	74,485			
	Actual Mar 31, 2021	Actual Mar 31, 2022	APPROVED BUDGET Mar 31, 2023	1.50% Projected Mar 31, 2024	1.50% Projected Mar 31, 2025			
General Expenses								
General Legal Fees	825	-	-	-	-			
Interest	590	526	500	475	450			
Bank Service Charge	593	434	600	609	618			
Insurance	3,043	1,368	1,500	1,523	1,545			
IRAC Rate Increase Submission	-	-	1,400	-	-			
Regulatory Commission Fees	1,375	1,154	1,200	1,218	1,236			
Miscellaneous Expense	598	2,409	150	152	155			
Total General Expenses	7,024	1,073	5,350	3,977	4,004			
Sewer Expenses								
Sewer Testing Fees	1,040	1,243	1,500	1,523	1,545			
Contract Fees For sewer Operator	18,788	18,788	18,800	19,082	19,082			
Back up Maintenance Operator	-	825	825	837	837			
Repairs & Maintenance (S)	637	188	750	761	773			
Property Taxes (S)	563	551	600	609	618			
Electricity (S)	5,810	7,567	8,000	8,120	8,242			
Telephone/Alarms (S)	1,766	1,195	1,350	1,370	1,391			
Sewer Snow Removal	1,650	1,815	1,900	1,950	2,000			
Liquid waste removal (S)	237	675	3,500	3,553	3,606			
Propane/Generator Maintenance	839	210	1,200	1,218	1,236			
Total Sewer Expenses	31,330	33,057	38,425	39,023	39,330			
Plus share of GG Operating expenses	15,827	16,390	16,308	20,000	20,000			
Plus share of Old School expenses	410	557	655	665	675			
	47,567	50,004	55,388	59,688	60,005			
Depreciation	38,852	38,852	39,000	38,000	38,000			
Total Expenses	86,419	88,856	94,388	97,688	98,005			
TOTAL EXPENSE	140,423	153,190	152,786	172,836	176,494			
NET INCOME (includes depreciation)	- 48,648	- 58,936	- 47,491	- 63,896	- 67,204			

Note: Share of General Government operating expenses which includes audit fees, bookkeeping fees, CAO salary, admin staff, wage expense, office supplies, and telephone/internet, is expected to increase more than 1.5% per year in 2023/2024, as there was no permanent full-time CAO in 2022/2023. It is anticipated that there will be full-time admin staff and a part-time CAO.

Rates 2022 - 2023

	# Units	2021-2022 Rate	2022-2023 Rate	
Water Rates	114	304	364	41496
Water Frontage	41	152	182	7462
Sewer	77	552	662	50974
Sewer Frontage	29	276	331	9599
				109531

**Victoria Water & Sewer Commission
Projected Revenue & Expenditures
Without Increase**

	<u>Actual</u> <u>Mar 31, 2021</u>	<u>Actual</u> <u>Mar 31, 2022</u>	<u>APPROVED</u> <u>BUDGET</u> <u>Mar 31, 2023</u>	<u>1.50%</u> <u>Projected</u> <u>Mar 31, 2024</u>	<u>1.50%</u> <u>Projected</u> <u>Mar 31, 2025</u>			
REVENUE								
Revenue						Rate	# units	# units
Unmetered Water Revenue	34,610	35,093	35,218	35,598	36,206	\$304	117.10	119.10
Water - Frontage charge	6,270	6,930	6,878	6,232	5,928	\$152	41.00	39.00
Sewer Dues	42,697	42,777	43,801	44,491	45,595	\$552	80.60	82.60
Sewer - Frontage charge	7,797	8,994	8,585	8,280	8,585	\$276	30.00	28.00
Delayed Payment Charges	1	260	100	100	100			
Curb Service Fee	400	200	400	400	400			
Total Revenue	91,775	94,254	94,982	95,101	96,814			
TOTAL REVENUE	91,775	94,254	94,982	95,101	96,814			
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Total Expenses	46,980	63,261	53,048	71,171	74,485			
	<u>Actual</u> <u>Mar 31, 2021</u>	<u>Actual</u> <u>Mar 31, 2022</u>	<u>APPROVED</u> <u>BUDGET</u> <u>Mar 31, 2023</u>	<u>1.50%</u> <u>Projected</u> <u>Mar 31, 2024</u>	<u>1.50%</u> <u>Projected</u> <u>Mar 31, 2025</u>			
General Expenses								
General Legal Fees	825	-	-	-	-			
Interest	590	526	500	475	450			
Bank Service Charge	593	434	600	609	618			
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Sewer Snow Removal	1,650	1,815	1,900	1,950	2,000			
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Depreciation	38,852	38,852	39,000	38,000	38,000			
Total Expenses	86,419	88,856	94,388	97,688	98,005			
TOTAL EXPENSE	140,423	153,190	152,786	172,836	176,494			
NET INCOME (includes depreciation)	- 48,648	- 58,936	- 57,804	- 77,735	- 79,680			

Note: Share of General Government operating expenses which includes audit fees, bookkeeping fees, CAO salary, admin staff, wage expense, office supplies, and telephone/internet, is expected to increase more than 1.5% per year in 2023/2024, as there was no permanent full-time CAO in 2022/2023. It is anticipated that there will be full-time admin staff and a part-time CAO.

RURAL MUNICIPALITY OF VICTORIA
VICTORIA WATER & SEWER COMMISSION
Tel No: 902 658 2541
Email: victoriamunicipaltypei@gmail.com

December 7, 2022

To: Island Regulatory & Appeals Commission

This is to certify that the following is the correct wording of the resolutions which were made at the regular council meeting on May 9, 2022; the Victoria Water & Sewer Commission Meeting held on October 27, 2022 and the regular council meeting held on November 14, 2022.

May 9, 2022 regular council meeting

Motion moved that council approves the Water & Sewer Commission budget for 2022/23 with a proposed increase of 15% on water and sewer rates, to be retroactive to April 1, 2022.

Motion moved by councillor Eric Gilbert, seconded by councillor Jean McCardle.

Motion carried unanimously (6 votes for, 0 against)

Resolution #2022-26

October 27, 2022 Water & Sewer Commission meeting

Motion moved to approve the submission of a rate increase (15% water & sewer) application to IRAC.

Motion moved by Cecil MacDonald, motion seconded by Murray McAvinn.

Motion carried unanimously (2 votes for, 0 against).

November 14, 2022 regular council meeting

Motion moved to submit Water & Sewer rate increase proposal to IRAC.

Motion moved by councillor Jean McCardle, seconded by councillor Susan Oxley.

Motion carried unanimously (4 votes for, 0 against)

Resolution #2022-56



Signed: Hilary Price
CAO

Date: December 7, 2022

City/Town/Rural Municipality of Victoria, PEI
The Rural Municipality of Victoria Water and Sewer Corporation Bylaw
Bylaw#2021-03

BE IT ENACTED by the Council of the Rural Municipality of Victoria as follows:

1. Title

- 1.1. This bylaw shall be known and cited as the “Sewer and Water Corporation Bylaw”.

2. Authority

- 2.1. Clause 180(b) of the *Municipal Government Act* R.S.P.E.I. 1988, Cap. M-12.1., enables Council to establish a bylaw to provide municipal public utility services.
- 2.2. Pursuant to subsection 183(1) of the *Municipal Government Act*, this public utility will be established as a controlled corporation.

3. Application

- 3.1. This Bylaw applies to Council, all members of the Board of Directors of the Corporation, and customers of the public utility.

4. Definitions

- 4.1. “Act” means the *Municipal Government Act*.
- 4.2. “Chief Administrative Officer” or “CAO” means the administrative head of the Municipality as appointed by Council under clause 86(2)(c) of the *Act*.
- 4.3. “Commission” means the Island Regulatory and Appeals Commission established under the *Island Regulatory and Appeals Commission Act* R.S.P.E.I. 1988, Cap. I-11.
- 4.4. “Controlled Corporation” means a controlled corporation as defined in the *Act*.
- 4.5. “Corporation” means the Rural Municipality of Victoria Water and Sewer Corporation established herein.
- 4.6. “Council” means the mayor and other members of the Council of the Municipality.
- 4.7. “Customer” means a property, person, firm or corporation who or which requests, or is supplied with, sewer or water or water and sewer service at a specific location or locations.
- 4.8. “Municipality” means the City/Town/Rural Municipality of Victoria, PEI
- 4.9. “Public Utility” means a public utility as defined in the *Water and Sewerage Act* R.S.P.E.I. 1988, Cap. W-2.
- 4.10. “Quorum” is a majority of the members of the Board of Directors and must include either the chair or vice-chair.

5. Corporation Established

- 5.1. Under the authority of subsection 183(1) and pursuant to clause 183(3)(a) of the *Act*, the Council of the Rural Municipality of Victoria establishes the Rural Municipality of Victoria Water and Sewer Corporation.
- 5.2. Pursuant to clause 183(3)(a) of the *Act*, Council shall specify the composition and functions of the controlled corporation.

6. Corporation Administration

- 6.1. Pursuant to subsection 2(1) of the *Water and Sewerage Act*, the Commission has and shall exercise general supervision and control over the Rural Municipality of Victoria Water and Sewer Corporation.
- 6.2. The affairs of the Corporation shall be managed, in accordance with this bylaw and other applicable Acts and regulations, by the Board of Directors.
- 6.3. The Board of Directors shall be composed of:
 - (3.a) a chair who shall be a member of Council;
 - (3.b) a vice-chair who shall be a member of Council;
 - (3.c) not less than two other members;
 - (3.d) At least an equal number of Council members as non-council members;
 - (3.e) only residents of the municipality are eligible to serve on the Board.
- 6.4. The Board of Directors shall be appointed in accordance with the municipality's Procedural Bylaw.
- 6.5. An employee of the corporation is considered a municipal employee.
- 6.6. Pursuant to clause 93(1)(d) of the *Act*, the Chief Administrative Officer is responsible for hiring, directing, managing and supervising the employees of the municipality.
- 6.7. Pursuant to clause 93(1)(d1) of the *Act*, the Chief Administrative Officer is responsible for contracting, directing, managing and supervising the activities of all contractors hired or persons or firms retained by the municipality to work on behalf of council.
- 6.8. Remuneration to non-Council members of the Board is established by Council and, if any, appears in Schedule 'A' of this bylaw.

7. Meeting Procedures

- 7.1. A quorum is required at all time for Board of Directors meetings.
- 7.2. The Chair, or in their absence the vice-chair, shall preside over meetings of the Board of Directors.
- 7.3. The CAO or designate must be attendance at all Board meetings to ensure minutes are recorded.

- 7.4. The Chair of the Board of Directors shall only vote in the event of a tie vote among other Board members.
- 7.5. Decisions of the Board of Directors shall be determined by majority vote.
- 7.6. Meetings notice shall be as outlined in the municipality's Procedural Bylaw.

8. Functions of the Corporation

- 8.1. Constructing, altering, extending, managing and controlling a system for providing the service of water and sewage.
- 8.2. Acquiring, alienating, holding and disposing of real or personal property with Council approval.
- 8.3. Financing, with the approval of Council, any of its undertakings.
- 8.4. Collecting rates and charges for services provided to any customer.
- 8.5. Recommending rates and charges to Council to cover the costs of providing services.
- 8.6. With the prior approval of Council provide for service outside the municipality boundaries provided the complete cost of providing this service is borne by the party or parties requiring this service.

9. Additional Responsibilities

- 9.1. The Corporation shall conduct its affairs in accordance with generally accepted public utility practices.
- 9.2. The Corporation shall maintain safe and adequate service and facilities for services as changing conditions require.
- 9.3. The Board of Directors is responsible for providing the necessary strategic direction and the required oversight to fulfill the established functions of the Corporation.
- 9.4. For the efficient administration of municipal business, the Corporation and the Municipality shall cooperate in the provision of municipal services.

10. Rates, Charges and Interest

- 10.1. Pursuant to subsection 184(1) of the *Act*, Council shall by bylaw levy rates and/or frontage charges in respect of real property for the services of the public utility that are sufficient to cover the costs of providing the services of the public utility following approval of the Commission in accordance with the *Water and Sewerage Act*.
- 10.2. All overdue and unpaid rates and frontage charges bear interest from the due date at the rate prescribed in the Commission's Regulations.

11. Liens

- 11.1. Pursuant the Commission's regulations, rates or frontage charges that are overdue and unpaid, and any interest accrued, constitute a lien on the real property on which they are levied until payment in full is made.
- 11.2. Pursuant to the Commission's regulations, the lien referred to in 11.1 of this bylaw, has priority over every claim, privilege or encumbrance against the property of every person, except the Crown, and may be enforced on application to the Supreme Court for an order for the sale of the property.

12. Financial

- 12.1. As per clause 183(3)(b) of the *Act*, the Corporation shall maintain its accounts separate from the accounts of the municipality.
- 12.2. Pursuant to clause 183(3)(b) of the *Act*, the Corporation shall prepare an annual financial statement to be submitted to Council.
- 12.3. In accordance with clause 183(3)(c) of the *Act*, the Corporation shall prepare annually a financial plan to be submitted to Council which contains at a minimum:
 - (3.a) an operating budget that includes estimates of revenues and expenditures,
 - (3.b) a capital budget; and
 - (3.c) a five-year capital expenditure program that includes an asset management program.
- 12.4. The fiscal year of the corporation shall be from 1 April to 31 March.
- 12.5. In accordance with section 12 of the *Water and Sewerage Act*, the public utility is required to keep and render its books, accounts, records and papers accurately and faithfully in the manner and form prescribed by the Commission and comply with all direction of the Commission relating to the books, accounts, papers and records.
- 12.6. If the Minister requires an inspection of the Corporation pursuant to subsection 216(1) of the *Act*, the Corporation shall produce all records of the Corporation for examination and inspection.

13. Complaints

- 13.1. In accordance with subsection 184(4) of the *Act*, a complaint in respect of the terms and standards of service, rates, charges or schedules or any combination of them, of the public utility, is subject to appeal to the Commission under the *Water and Sewerage Act* in accordance with that Act.

14. Repeal of Existing Bylaw

- 14.1. On adoption, this bylaw replaces Bylaw #2 and all amendments heretofore.

15. Effective Date

15.1. This "Water and Sewer Corporation Bylaw, Bylaw # 2021-03, shall be effective on the date of approval and adoption below.

First Reading:

This Water and Sewer Corporation Bylaw, Bylaw# 2021-03, was read a first time at the Council meeting held on the 12th day of July, 2021.

This Water and Sewer Corporation Bylaw, Bylaw# 2021-03, was approved by a majority of Council members present at the Council meeting held on the 12th day of July, 2021.

Second Reading:

This Water and Sewer Corporation Bylaw, Bylaw# 2021-03, was read a second time at the Council meeting held on the 13th day of September, 2021.

This Water and Sewer Corporation Bylaw, Bylaw# 2021-03, was approved by a majority of Council members present at the Council meeting held on the 13th day of September, 2021.

Approval and Adoption by Council:

This Water and Sewer Corporation Bylaw, Bylaw# 2021-03, was adopted by a majority of Council members present at the Council meeting held on the 13th day of September, 2021.

Signatures





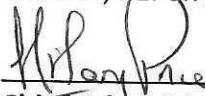
Mayor (signature sealed)
KEITH DEWAR





Chief Administrative Officer (signature sealed)
HILARY PRICE

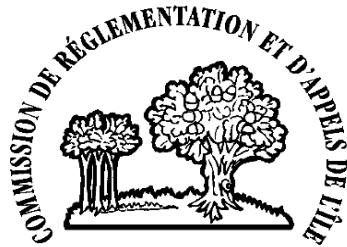
This Water and Sewer Corporation Bylaw adopted by the Council of the Rural Municipality of Victoria, PEI on September 13, 2021 is certified to be a true copy.



Chief Administrative Officer Signature

September 30, 2021

Date



**THE ISLAND REGULATORY AND
APPEALS COMMISSION**
Prince Edward Island
Île-du-Prince-Édouard
CANADA

Charlottetown

Prince Edward Island

ANNUAL REPORT

- OF -

(Municipality/Utility Name)

Victoria

FOR THE YEAR ENDED

MARCH 31, 2022

Information on this Form is collected pursuant to the *Water & Sewerage Act* and will be used by the Commission in the administration of the said *Act*. For additional information, contact the Commission at 902-892-3501 or by email at info@irac.pe.ca.

MUNICIPALITY OF Victoria

REPORT TO THE ISLAND REGULATORY AND APPEALS COMMISSION
OF PRINCE EDWARD ISLAND
FOR THE YEAR ENDED MARCH 31, 2022

GENERAL INSTRUCTIONS

- All questions and financial statements which form part of this report must be completed. Explanations must be provided if information is not given.
- Each municipality/utility should make its report out in duplicate, keeping one copy for reference purposes in case correspondence with regard to this report becomes necessary.
- A copy of the municipality's annual audited financial statement for the last fiscal period should accompany this report.
- This report must be completed and mailed in order to arrive at the Commission not later than the 30th of June.
- For accounting instructions and account codes, refer to the Commission's Accounting Manual - *Uniform System of Accounts for Municipal Utilities 1998* or *Quick Reference Guide* under Accounting Information for Utilities at: <http://www.ircac.pe.ca/utilities/>.

MUNICIPALITY OF Victoria
REPORT TO THE ISLAND REGULATORY AND APPEALS COMMISSION
OF PRINCE EDWARD ISLAND
FOR THE YEAR ENDED MARCH 31, 2022

Schedule 1

UTILITY INFORMATION

Chairman of Sewer and/or Water Committee: _____

CAO/Administrator: Hilary Price

Office Tel Number: 902-658-2541 Office Fax Number: _____

Office Address: 730 Victoria Road
Victoria, PE C0A 2G0

Office Hours: Monday to Friday 10am-3pm Email: victoriamunicipalitepei@gmail.com

Name of Person Making this Report: _____

Signature

Schedule 2

MODIFICATIONS AND EXTENSIONS

Briefly outline all modifications and extensions carried out during the year including number of feet of sewer line and water mains laid (excluding service connections).

Schedule 3

CUSTOMERS

	Sewer	Water
Number of Customers	<u>77</u>	<u>114</u>
Number of Proportionate Units Billed	_____	_____
Number of Metered Customers/Proportionate Units	_____	_____
Number of Feet on Which Frontage Rates are Charged	<u>34</u>	<u>42</u>

Schedule 4 - SewerMUNICIPALITY OF Victoria**STATEMENT OF REVENUE AND EXPENDITURES - SEWER
YEAR ENDED MARCH 31, 2022****Operating**

Revenues

521	Flat Rate Revenues	51,771	
522	Measured Revenues		
523	Revenues from Public Authorities		
525	Interdepartmental Revenues		
530	Frontage Rates		
531	Sale of Sludge		
532	Delayed Payment Charges	260	
534	Rents from Sewer Property		
536	Other Sewer Revenues	200	\$ 52,230

Operating Expenses

700	Salaries and Wages - Operational Employees		
705	Materials and Supplies		
710	Repairs and Maintenance	5,703	
715	Rentals		
720	Power or Electricity	5,849	
725	Chemicals		11,552

General Expenses

750	Salaries and Wages - Administrative Employees		
755	Employee Pensions and Benefits		
760	Office Supplies and Other Office Expenses	2,013	
761	Interest and Bank Service Charges	526	
765	Contractual Services	18,788	
770	Transportation Expenses		
775	Insurance		
780	Amortization - Rate Case Expense		
785	Regulatory Commission Fees		
790	Miscellaneous Expenses	3,967	
795	Bad Debt Expense		25,294

Operating Income (Loss) 15,384

Non-Operating Income and Expenses

902	Small Tools Written Off During the Year		
903	Depreciation Expenses - Schedule 9A	192	
904	Interest on Long-Term Debt	-	192

Other Income (See Guide)

Net Income (Loss) \$ 15,191

Surplus (Deficit) April 1 (2,242)

Surplus (Deficit) March 31 \$ 12,949

Schedule 4 - Water

MUNICIPALITY OF Victoria

**STATEMENT OF REVENUE AND EXPENDITURES - WATER
YEAR ENDED MARCH 31, 2022**

Operating

Revenues

460	Unmetered Water Revenues	\$	42,023
461	Metered Water Revenues		
462	Fire Protection Revenues		
464	Other Sales to Public Authorities		
465	Sales to Irrigation Customers		
470	Delayed Payment Charges		-
471	Miscellaneous Service Revenues		
474	Other Water Revenues		-
			<u>\$ 42,023</u>

Operating Expenses

600	Salaries and Wages - Operational Employees		
605	Materials and Supplies		
610	Repairs and Maintenance		23,600
615	Rentals		
620	Power or Electricity		5,793
625	Chemicals		
630	Water Testing and Analysis		29,394
			<u>29,394</u>

General Expenses

650	Salaries and Wages - Administrative Employees	21,530	
655	Employee Pensions and Benefits		
660	Office Supplies and Other Office Expenses		
661	Interest and Bank Service Charges	434	
665	Contractual Services	7,260	
670	Transportation Expenses		
675	Insurance	3,764	
680	Amortization - Rate Case Expense		
685	Regulatory Commission Fees	1,154	
690	Miscellaneous Expenses	3,162	
695	Bad Debt Expense		37,303
			<u>37,303</u>

Operating Income (Loss) (24,673)

Non-Operating Income and Expenses

802	Small Tools Written Off During the Year		
803	Depreciation Expenses - Schedule 9A	994	
804	Interest on Long-Term Debt		994
			<u>994</u>

Other Income (See Guide) _____

Net Income (Loss) \$ (25,667)

Surplus (Deficit) April 1 34,912

Surplus (Deficit) March 31 \$ 9,245

MUNICIPALITY OF Victoria

ACCOUNTS RECEIVABLE DATA
YEAR ENDED MARCH 31, 2022

Schedule 5

BILLING INFORMATION

(a) Dates(s) on which customers are billed	<u>01-Apr-21</u>	<u>01-Jul-21</u>
	<u>01-Oct-21</u>	<u>01-Jan-22</u>
	<hr/>	
(b) Total customer charges billed for current year		<u>\$ 93,794</u>

Schedule 6

ACCOUNTS RECEIVABLE

Balance outstanding - beginning of year		\$ 11,999.00
Add: Item 5(b) customer charges billed for current year		<u>93,794</u>
	Subtotal	105,793
Subtract: Customer revenue received in current year		<u>84,015</u>
Balance outstanding - end of year		<u>\$ 21,778</u>

Schedule 7

MUNICIPALITY OF Victoria

**SEWER AND/OR WATER REVENUE FUND
BALANCE SHEET
YEAR ENDED MARCH 31, 2022**

ASSETS

Cash		\$	14,585
Investments (temporary)			
Customer accounts receivable - arrears, Schedule 6	\$	21,778	
Less: Allowance for uncollectable accounts			21,778
Other accounts receivable			8,218
Due from other funds (specify)			105,995
Plant materials and supplies			
Prepaid expenses			537
Deferred charges			
Other assets (specify)			
		\$	<u>151,113</u>

LIABILITIES AND SURPLUS

Bank loans and overdrafts		\$	
Accounts payable			7,403
Accrued liabilities			
Due to other funds (specify)			121,515
Other liabilities			
	Subtotal		<u>128,918</u>
Surplus (Deficit)			<u>22,194</u>
		\$	<u>151,113</u>

Schedule 8

MUNICIPALITY OF Victoria

**SEWER AND/OR WATER CAPITAL AND LOAN FUND
BALANCE SHEET
YEAR ENDED MARCH 31, 2022**

ASSETS

Cash		\$	
Due from other funds (specify)			
Other (specify)			
	Subtotal		<u>-</u>
Sewer system - undepreciated cost - Schedule 9A			2,343,813
Water system - undepreciated cost - Schedule 9A			<u>619,811</u>
	Subtotal		<u>2,963,624</u>
		\$	<u><u>2,963,624</u></u>

LIABILITIES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

Long-term debt - Schedule 10		\$	21,383
Bank loans			-
Accounts payable			
Due to other funds (specify)			<u>105,995</u>
	Subtotal		<u>127,378</u>
Sewer system - contributions in aid of construction - Schedule 9B			2,295,931
Water system - contributions in aid of construction - Schedule 9B			<u>540,316</u>
	Subtotal		<u>2,836,246</u>
		\$	<u><u>2,963,624</u></u>

Schedule 9A - Sewer

Municipality of

Victoria

Sewer and/or Water Capital and Loan Fund

Analysis of Sewer System

Schedule of Depreciation

Year Ended March 31, 2022

	1	2	3	4	5	6	7	8	9	10
				(1 + 2 - 3)		(4 x 5)			(6 + 7 - 8)	(4 - 9)
	Cost			Cost	Depreciation		Depreciation	Deductions	Depreciation	Undepreciated
	April 1	Additions	Deductions	March 31	Rate	Depreciation	Reserve	to	Reserve	Cost
							April 1	Reserve	March 31	March 31
Collection Plant										
					%					
353 Land and Land Rights				\$ -		\$ -	\$ -		\$ -	\$ -
354 Structures and Improvements	597,863			597,863	1.2	\$ 7,174	94,992		102,166	495,697
360 Collection Sewers, Force, Gravity and Special	18,023			18,023	5.0	\$ 901	\$ 11,939		12,840	5,183
389 Other Miscellaneous Equipment				-		\$ -	-		-	-
Other (Specify)				-		\$ -	-		-	-
System Pumping Plant										
353 Land and Land Rights	68,000			68,000		\$ -	-		-	68,000
354 Structures and Improvements	1,147,146			1,147,146	1.2	\$ 13,766	172,841		186,607	960,539
371 Pumping Equipment				-	5.0	\$ -	-		-	-
389 Other Miscellaneous Equipment				-		\$ -	-		-	-
Other (Specify)	27,675	10,181		37,856	1.2	\$ 454	332		786	37,069
						\$ -				
Treatment and Disposal Plant										
380 Treatment and Disposal Equipment	854,014			854,014	1.2	\$ 10,248	133,934		144,182	709,832
381 Plant Sewers				-	1.2	\$ -	-		-	-
382 Outfall Sewer Lines				-	1.2	\$ -	-		-	-
389 Other Miscellaneous Equipment	135,257			135,257	5.0	\$ 6,763	61,001		67,764	67,493
Other (Specify)				-		\$ -	-		-	-
						\$ -				
General Plant										
390 Office Furniture and Equipment				-	10.0	\$ -	-		-	-
391 Transportation Equipment				-	20.0	\$ -	-		-	-
392 Stores Equipment				-	20.0	\$ -	-		-	-
393 Tools, Shop and Garage Equipment				-	20.0	\$ -	-		-	-
Other (Specify)				-		\$ -	-		-	-
Totals	\$ 2,847,978	\$ 10,181	\$ -	\$ 2,858,159		\$ 39,307	\$ 475,039	\$ -	\$ 514,346	\$ 2,343,813

Less: Amortization - Contributions in Aid of Construction

(Taken from Column 6 of Schedule 9B - Sewer) 39,114

Net Depreciation Line 903 \$ 192

Schedule 9B - Sewer

Municipality of
Victoria
Sewer and/or Water Capital and Loan Fund
Analysis of Sewer System
Contributions in Aid of Construction
Year Ended March 31, 2022

	1	2	3	4	5	6	7	8	9	10
				(1 + 2 - 3)		(4 x 5)			(6 + 7 - 8)	(4 - 9)
	Contributions			Contributions	Amortization		Amortization	Reserve	Deductions	Amortization
	April 1	Additions	Deductions	March 31	Rate	Amortization	April 1	to Reserve	Reserve	Net
							April 1	Reserve	March 31	Contributions
										March 31
Collection Plant										
					%					
353 Land and Land Rights	\$ 595,166			\$ 595,166	1.2	\$ 7,142	\$ 95,664		\$ 102,806	\$ 492,360
354 Structures and Improvements				-	1.2	\$ -	-		-	-
360 Collection Sewers, Force, Gravity and Special				-	1.2	\$ -	-		-	-
						\$ -				
389 Other Miscellaneous Equipment	18,023			18,023	5.0	\$ 901	11,938		12,839	5,184
Other (Specify)				-		\$ -	-		-	-
System Pumping Plant										
353 Land and Land Rights	34,821			34,821		\$ -	-		-	34,821
354 Structures and Improvements	1,137,439			1,137,439	1.2	\$ 13,649	171,526		185,175	952,264
371 Pumping Equipment				-	5.0	\$ -	-		-	-
389 Other Miscellaneous Equipment				-		\$ -	-		-	-
Other (Specify)	27,675	10,181		37,856	1.2	\$ 454	322		776	37,079
Treatment and Disposal Plant										
						\$ -				
380 Treatment and Disposal Equipment	850,382			850,382	1.2	\$ 10,205	133,448		143,653	706,729
381 Plant Sewers				-	1.2	\$ -	-		-	-
382 Outfall Sewer Lines				-	1.2	\$ -	-		-	-
389 Other Miscellaneous Equipment	135,257			135,257	5.0	\$ 6,763	61,001		67,764	67,493
Other (Specify)				-		\$ -	-		-	-
General Plant										
						\$ -				
390 Office Furniture and Equipment				-	10.0	\$ -	-		-	-
391 Transportation Equipment				-	20.0	\$ -	-		-	-
392 Stores Equipment				-	20.0	\$ -	-		-	-
393 Tools, Shop and Garage Equipment				-	20.0	\$ -	-		-	-
Other (Specify)				-		\$ -	-		-	-
Totals	\$ 2,798,763	\$ 10,181	\$ -	\$ 2,808,944		\$ 39,114	\$ 473,899	\$ -	\$ 513,013	\$ 2,295,931

Schedule 9A - Sewer

Schedule 9A - Water

Municipality of
Victoria
Sewer and/or Water Capital and Loan Fund
Analysis of Water System
Schedule of Depreciation
Year Ended March 31, 2022

	1	2	3	4	5	6	7	8	9	10
				(1 + 2 - 3)		(4 x 5)	Depreciation Reserve	Deductions to Reserve	Depreciation Reserve	Undepreciated Cost
	Cost April 1	Additions	Deductions	Cost March 31	Depreciation Rate	Depreciation	April 1	Reserve	March 31	March 31
Source of Supply Plant										
	%									
303 Land and Land Rights	\$ 25,385			\$ 25,385	0.0	\$ -	\$ -		\$ -	\$ 25,385
304 Structures and Improvements				-	1.2	\$ -	\$ -		-	-
305 Collecting & Impounding Reservoirs				-	1.2	\$ -	\$ -		-	-
307 Wells and Springs	73,930			73,930	1.2	\$ 887	\$ 12,516		13,403	60,527
309 Supply Mains				-	1.2	\$ -	\$ -		-	-
Other (Specify)				-		\$ -	\$ -		-	-
Pumping Plant										
303 Land and Land Rights				-		\$ -	\$ -		-	-
304 Structures and Improvements	309,942			309,942	1.2	\$ 3,719	\$ 53,255		56,974	252,968
311 Pumping Equipment				-	5.0	\$ -	\$ -		-	-
Other (Specify)				-		\$ -	\$ -		-	-
Water Treatment Plant										
320 Water Treatment Equipment	4,340			4,340	5.0	\$ 217	\$ 1,790		2,007	2,333
Other				-		-	-		-	-
Transmission and Distribution Plant										
303 Land and Land Rights				-		\$ -	\$ -		-	-
331 Transmission & Distribution Mains	346,015			346,015	1.2	\$ 4,152	\$ 80,087		84,239	261,776
333 Services	27,165			27,165	2.0	\$ 543	\$ 17,138		17,681	9,484
334 Meters & Meter Installations	25,535			25,535	5.0	\$ 1,277	\$ 16,920		18,197	7,338
335 Hydrants				-	2.0	\$ -	\$ -		-	-
Other (Specify)				-		\$ -	\$ -		-	-
General Plant										
340 Office Furniture and Equipment				-	10.0	\$ -	\$ -		-	-
341 Transportation Equipment				-	20.0	\$ -	\$ -		-	-
342 Stores Equipment				-	20.0	\$ -	\$ -		-	-
343 Tools, Shop and Garage Equipment				-	20.0	\$ -	\$ -		-	-
347 Miscellaneous Equipment				-		\$ -	\$ -		-	-
348 Other Tangible Property				-		\$ -	\$ -		-	-
Other (Specify)				-		\$ -	\$ -		-	-
Totals	\$ 812,312	\$ -	\$ -	\$ 812,312		\$ 10,795	\$ 181,706	\$ -	\$ 192,501	\$ 619,811

Less: Amortization - Contributions in Aid of Construction
(Taken from Column 6 of Schedule 9B - Water) 9,801

Net Depreciation Line 803 \$ 994

Schedule 9B - Water

Municipality of
Victoria
Sewer and/or Water Capital and Loan Fund
Analysis of Water System
Contributions in Aid of Construction
Year Ended March 31, 2022

	1	2	3	4 (1 + 2 - 3)	5	6 (4 x 5)	7	8	9 (6 + 7 - 8)	10 (4 - 9) Net
	Contributions April 1	Additions	Deductions	Contributions March 31	Amortization Rate	Amortization	Amortization Reserve April 1	Deductions to Reserve	Amortization Reserve March 31	Contributions March 31
Source of Supply Plant										
				%						
303 Land and Land Rights				\$ -		-	\$ 20,774		\$ 20,774	\$ (20,774)
304 Structures and Improvements	97,584			97,584	1.2	1,171.01	2,342		3,513	94,071
305 Collecting & Impounding Reservoirs				-	1.2	-	-		-	-
307 Wells and Springs				-	1.2	-	-		-	-
309 Supply Mains				-	1.2	-	-		-	-
Other (Specify)				-		-	-		-	-
Pumping Plant										
303 Land and Land Rights				-		-	40,024		40,024	(40,024)
304 Structures and Improvements	283,616			283,616	1.2	3,403.39	6,807		10,210	273,406
311 Pumping Equipment				-	5.0	-	-		-	-
Other (Specify)				-		-	-		-	-
Water Treatment Plant										
320 Water Treatment Equipment	4,340			4,340	5.0	217.00	434		651	3,689
Other				-		-	-		-	-
Transmission and Distribution Plant										
303 Land and Land Rights				-		-	52,133		52,133	(52,133)
331 Transmission & Distribution Mains	277,880			277,880	1.2	3,334.56	19,426		22,761	255,119
333 Services	19,928			19,928	2.0	398.56	14,272		14,671	5,257
334 Meters & Meter Installations	25,535			25,535	5.0	1,276.75	2,554		3,831	21,704
335 Hydrants				-	2.0	-	-		-	-
Other (Specify)				-		-	-		-	-
General Plant										
340 Office Furniture and Equipment				-	10.0	-	-		-	-
341 Transportation Equipment				-	20.0	-	-		-	-
342 Stores Equipment				-	20.0	-	-		-	-
343 Tools, Shop and Garage Equipment				-	20.0	-	-		-	-
347 Miscellaneous Equipment				-		-	-		-	-
348 Other Tangible Property				-		-	-		-	-
Other (Specify)				-		-	-		-	-
Totals	\$ 708,883	\$ -	\$ -	\$ 708,883		\$ 9,801	\$ 158,766	\$ -	\$ 168,567	\$ 540,316

Schedule 9A - Water

SANITARY SEWER SYSTEMS

	Rate of Straight Line Depreciation
COLLECTION PLANT	
Structures & Improvements	1.20
Sanitary Laterals	1.20
Sewer Mains	1.20
SYSTEM PUMPING PLANT	
Structures & Improvements	1.20
Pumping Equipment	5.00
TREATMENT PLANT	
Lift Equipment	5.00
Pump Equipment	5.00
Outfalls	1.20
GENERAL PLANT	
Office Furniture & Equipment	10.00
Informations Systems	20.00
Transportation	20.00
Tools & Shop	20.00

WATER SYSTEMS

	Rate of Straight Line Depreciation
SOURCE OF SUPPLY PLANT	
Structures & Improvements	1.20
Collecting & Impounding Reservoirs	1.20
Wells & Springs	1.20
Supply Mains	1.20
PUMPING PLANT	
Structures & Improvements	1.20
Electrical Pumping Equipment	5.00
Diesel Pumping Equipment	5.00
WATER TREATMENT PLANT	
Equipment	5.00
TRANSMISSION AND DISTRIBUTION PLANT	
Structures & Improvements	1.20
Transmission Mains	1.20
Distribution Mains	1.20
Services	2.00
Meters	5.00
Hydrants	2.00
Storage Reservoir	1.20
GENERAL PLANT	
Office Furniture & Equipment	10.00
Informations Systems	20.00
Transportation	20.00
Tools & Shop	20.00