

Order No. 166/18

**MUNICIPALITY OF M^CCREARY
M^CCREARY URBAN WATER AND WASTEWATER UTILITY
REVISED RATES FOR MARCH 1, 2019, 2020, 2021 and 2022**

December 17, 2018

**BEFORE: Shawn M^CCutcheon, Panel Chair
Marilyn Kapitany, B.Sc. (Hons), M.Sc., Panel Member**

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1.0 Executive Summary

By this Order, the Public Utilities Board (Board) hereby approves the revised water and wastewater rates as applied for by the Municipality of M^cCreary (Municipality), Urban Water and Wastewater Utility (Utility), effective March 1, 2019, 2020, 2021 and 2022.

The approved rates are as follows:

	Previous By-Law 11/2013	2019 Year 1	2020 Year 2	2021 Year 3	2022 Year 4
Quarterly Service Charge	\$27.60	\$ 33.25	\$ 38.90	\$ 44.55	\$ 50.18
Water (per 1,000 gallons)	\$6.68	\$ 8.22	\$ 9.76	\$ 11.30	\$ 12.83
Wastewater (per 1,000 gallons)	\$7.48	\$ 7.60	\$ 7.72	\$ 7.84	\$ 7.95
Minimum Quarterly Charge - Water & Wastewater*	\$84.24	\$ 96.53	\$ 108.82	\$ 121.11	\$ 133.30
Minimum Quarterly Charge - Water Only*	\$54.32	\$ 66.13	\$ 77.94	\$ 89.75	\$ 101.50
Bulk Water (per 1,000 gallons)	\$11.00	\$ 15.00	\$ 16.00	\$ 18.00	\$ 20.00
Reconnection Fee	\$50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Hydrant Rental (annual)	\$50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Meter Testing	\$50.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00

*Based on 4,000 gallons

Details of other rates and charges may be found in Schedule "A" attached.

Rationale for the Board's decisions may be found under "Board Findings".

2.0 Background

The Municipality operates a water and wastewater utility. The Utility services 290 customers with three customers outside the urban centre boundaries who receive water only services. These customers pay the same rates as the other utility customers and there are no property tax levies applicable to the Utility at this time. All customers are metered and the billing cycle is quarterly. However, the Municipality does not run on calendar quarters, they instead begin in March.

Water Supply/Distribution System

The raw water source is from an aquifer that encompasses part of the Riding Mountain area. The water requires only a filtration and chlorination process. The water distribution system uses polyvinyl chloride (PVC) and asbestos cement (AC) piping. There are no capacity issues with the treated water system.

Wastewater Treatment and Collection System

The Municipality's wastewater treatment system consists of a three-cell lagoon system that flows through a wetlands area, into Clarke drain and eventually into the Turtle River. The wastewater collection system was constructed in approximately 1965 and is approximately 53 years old.

There are no capacity issues with the lagoon however, it may require de-sludging at some point in the next few years. Funds have been allocated in the capital plan for this purpose.

Unaccounted for Water

The acceptable percentage of unaccounted water is 10%. If the percentage is above this amount, the applicant is to explain why and provide a plan to remedy.

The Municipality's unaccounted for water is estimated at 24%, resulting primarily from aging utility lines. The Utility advises line replacement and repair will be a priority in the immediate future to mitigate this issue.

3.0 Application

On May 1, 2017, the Municipality applied for revised water and wastewater rates, to be effective for the years 2018, 2019, 2020 and 2021 as set out in By-law No. 5/2017, read for the first time on April 19, 2017. The application was supported by worksheets of projected utility revenues and expenses prepared by the Municipality and a Utility Rate Study completed by a consultant. The Municipality states the reason for the revised water and wastewater rates is to provide funding for an annual transfer to the Utility Reserve; a contingency allowance; interest expense for debenture debt; and to cover the 2017 budgeted deficit. Board Order No. 132/13 previously set rates in October 2013.

A Public Notice of Application was issued on August 28, 2017 affording customers the opportunity to comment to both the Board and Municipality with respect to the proposed rate increases. There was one stakeholder response received, expressing concerns regarding rates increasing more than cost of living/inflation, challenges of fixed income households to meet increasing costs, and the negative impact of increasing rates on single income households and seniors.

When reviewing an application, the Board has at its disposal two approaches, either a paper or a public hearing review. After the publication of the Notice of Application, the Board considers the application and stakeholder responses if any, and determines which method of review is most appropriate. Whenever reasonable, the Board can review the application using a paper review process, which saves the cost of a public hearing process. The Board has reviewed the Application, has taken into account the public comments and has chosen a paper review process.

The rates were calculated based on the following revenue projections and an inflation rate of 2% was used in all calculations:

Schedule of Utility Rate Requirements – M^cCreary Urban Water and Wastewater 2018 to 2021 Budget Forecasts (\$)				
	2018	2019	2020	2021
	Budget Forecast			
General Expenses				
Administration	53,416	54,484	55,574	56,686
Training Costs	2,080	2,121	2,164	2,207
Billing and Collection	1,415	1,443	1,472	1,502
Total General Expenses	56,911	58,048	59,210	60,395
Revenue				
Penalties	878	878	878	878
Investment Income	1,235	1,260	1,285	1,311
Total General Revenues	2,113	2,138	2,163	2,189
Net Costs General	54,798	55,910	57,047	58,206
Water Expenses				
Purification and Treatment	21,754	22,189	22,633	23,085
Service of Supply	44,464	45,353	46,260	47,185
Transmission and Distribution	609	621	633	646
Amortization	15,954	17,204	20,454	23,704
Interest on Long-Term Debt				5,500
Total Water Expenses	82,781	85,367	89,980	100,120
Revenue				
Bulk Water Fees	5,500	5,500	5,500	5,500
Hydrant Rentals (30 @ \$50)	1,500	1,500	1,500	1,500
Total Water Revenue	7,000	7,000	7,000	7,000
Net Costs – Water	75,781	78,367	82,980	93,120
Wastewater Expenses				
Collection System Costs	2,412	2,460	2,509	2,559
Treatment and Disposal Costs	10,302	10,509	10,719	10,933
Lift Station Costs	8,059	8,220	8,385	8,552
Other Wastewater & Disposal	135	138	141	144
Amortization	38,455	42,955	44,455	46,455
Interest on Long-Term Debt				5,500
Total Wastewater Expenses	59,363	64,282	66,209	74,143
Revenue				
Total Water Revenue	-	-	-	-

Net Costs - Wastewater	59,363	64,282	66,209	74,143
Water and Wastewater Billing				
Water and Wastewater Billings	175,943	196,965	217,986	238,811
Capital Grants				
Amortization of Water	1,392	1,392	2,392	2,392
Amortization of Wastewater	11,328	12,828	12,828	12,828
Total Amortization of Capital	12,720	14,220	15,220	15,220
Net Revenue/(Expenses)	(1,279)	12,626	26,970	28,562
Transfers				
Provincial/Federal Grants	75,000	50,000	-	50,000
From Utility Reserve	175,000	150,000	25,000	75,000
To Utility Reserve From	-	(100,000)	-	(100,000)
To Utility Reserve (Rate	(20,000)	(20,000)	(20,000)	(20,000)
Change in Utility Fund Balance	228,722	92,626	31,970	33,562
Reverse PUB Adjustments (PSAB)				
Deduct Amortization of Capital Grants	12,720	14,220	15,220	15,220
Fund Surplus – Beginning of Year	845,033	1,061,035	1,139,441	1,156,192
Fund Surplus – End of Year	1,061,035	1,139,441	1,156,192	1,174,534

Working Capital Surplus/Deficit

Board Order No. 93/09 established that utilities should maintain a minimum working capital surplus, in an amount equal to 20% of annual expenses. The working capital surplus is defined as the Utility fund balance, excluding any capital related items plus Utility reserves.

As per the 2016 audited financial statements, the most recent information available, the working capital surplus at December 31, 2016 was:

	2016	2015
Fund Surplus	\$965,002	\$976,710
Deduct Tangible Capital Assets	(\$797,014)	(\$843,321)
Add Long-Term Debt	-	-
Add Utility Reserves	\$130,284	\$144,974
Equals Working Capital Surplus	\$298,272	\$278,363
Expenses	\$201,821	\$197,591
20% of Expenses (Target)	\$40,364	\$39,518

The above-noted working capital surplus for 2015 and 2016 is above the Board's recommended 20% target.

Operating Deficits

By Law, Manitoba utilities are not allowed to incur deficits. In the event that a deficit does occur, the Utility is required by *The Municipal Act* to obtain Board approval for both the deficit and recovery methodology. The Board is therefore duty bound to approve reasonable rates based on reasonable expense projections.

The Municipality has incurred actual operating deficits of \$74,978 in 2013, \$29,168 in 2014, \$28,241 in 2015, \$26,758 in 2016, and a budgeted deficit for 2017. No applications have been received to date. The Utility's working capital position however, is forecast to be in a surplus position up to and including 2021.

Cost Allocation Methodology

The Customer Service Charge for administration costs increases by \$5.65 per quarter in Year 1, Year 2, and Year 3 and by \$5.63 in Year 4. The Utility's Shared Cost Allocation Plan for non-direct shared services is as follows:

Municipality of McCreary – McCreary Water and Wastewater Utility Allocation Plan for Non-Direct Shared Services as at April, 2017			
Category	Sub-category	Options	
1.0	Administrative Staff	Salary and benefits % allocated	CAO – 15% Assistant CAO – 20% Utility Clerk – 50%
	1.1 Billing services – meter reading to receipting and collection.		25%
	1.2 Accounting/ auditing/ including by-law making and enforcement.		20%
	1.3 Common office space		20%
	1.4 Office overheads (telephone, photocopier, computer, etc.)		20%
2.0	Operating, construction and maintenance costs		
	2.1 Vehicle – fuel, maintenance, lease costs, capital costs		-
	2.2 Labor – full time, part time, on call, sick time, vacation (see Note 2)	.	Ops Foreman – 25% Ops in Training – 20%
	2.3 Public works building and property.	Costs that could be charged to the Utility are minimal and at present nothing is allocated to the Utility	-
	2.4 Road repairs and alike (see Note 3)	Based on actual costs	-
3.0	Major projects		
	Interest/ financing		N/A
	Labor	Based on actual costs	-
	External costs	Direct charge (dedicated consulting)	-

Note 1 – Allocation must be updated periodically to reflect the impacts of inflation.

Note 2 – Including salaries and benefits.

Note 3 – If a project involves work benefitting both the Utility and general operations the costs may be shared (i.e. If reconstructing a road and replacing services at the same time, a portion of the roadwork costs may be allocated to the Utility.)

Contingency Allowance and Utility Reserves

As per the Board's Water and Wastewater Rate Application Guidelines, a yearly allowance equal to 10% of the variable operating costs is recommended for contingency allowance.

The contingency allowance equates to \$6,392 for water and \$2,219 for wastewater.

The amount contributed to the Reserve Fund by the Utility is \$20,000.

As of the 2016 Audited Financial Statements, the most recent year available, the Municipality's Utility Reserve Fund totalled \$130,284. The Municipality plans to use the reserve funds to offset the expected costs of five capital projects:

- \$25,000 per year from 2018 to 2021 to purchase and install remote read water meters, (project has begun and includes a Cost Sharing Agreement with the Manitoba Water Services Board (MWSB) for \$200,000 total, shared equally);
- \$150,000 for wastewater line relining in 2018 funded 50/50 from Utility reserve and grant funding;
- \$75,000 for wastewater lagoon renewal in 2018 and 2019 funded from reserve;
- \$100,000 for water line renewal in 2019 and 2021, funded 50/50 from Utility reserve and grant funding; and
- \$200,000 for a Second Avenue development funded by debenture debt in 2020.

The Municipality has not yet begun the process to obtain grant funding.

4.0 Board Findings

The Board has reviewed the application and revenue projections presented by the Municipality and finds them to be acceptable. The Board approves the water and wastewater rates but varies the effective dates to March 1, 2019, 2020, 2021, and 2022.

The Board approves the revised cost allocation methodology, but notes a disproportionate rate structure between service charges and the water and wastewater rates. The Board supports the principle of user-pay utility rates and directs the Municipality to review and revise the shared cost allocation methodology to more accurately reflect pay per consumption. The Board would like to ensure the customer service charge reflects the administrative costs and shared services accurately. Public Works related charges should be reflected in water and wastewater rates. It is only when rates are set on a user pay basis that they send the correct price signal to ratepayers and allow ratepayers to make decisions about their use of services.

The Board notes that the Municipality has followed the Board's recommendations by including a contingency allowance and an annual transfer to the Utility reserve with the rate projections.

By law, Manitoba utilities are not allowed to incur deficits. The Board notes the Utility has deficits for 2013, 2014, 2015, 2016, and a budgeted deficit for 2017. The Board orders the Utility to file a deficit application for each year it is in deficit, by January 31, 2019.

The Board requires the Municipality of M^cCreary to review its water and wastewater rates for adequacy and file a report with the Board, as well as an application for revised rates if required, on or before December 31, 2022.

The Board is concerned with the percentage of unaccounted for water losses and encourages the Utility to seek solutions to reduce these losses to within acceptable levels.

The Board has not yet received the Municipality's 2017 audited financial statements and reminds the Municipality audited financial statements are to be reported to the Board no later than June 30 of the following year.

5.0 IT IS HEREBY ORDERED THAT:

1. The revised wastewater rates for the Municipality of M^cCreary – M^cCreary Urban Water and Wastewater Utility BE AND ARE HEREBY APPROVED in accordance with the attached Schedule “A” to this order, effective March 1, 2019, 2020, 2021, and 2022.
2. The cost allocation methodology for shared services as submitted by the Municipality of M^cCreary BE AND IS HEREBY APPROVED.
3. That the Municipality of M^cCreary review and revise the cost allocation methodology and customer service charge in its next application for revised rates.
4. The Municipality of M^cCreary is to provide a notice of the decisions found in this Order to its customers as soon as possible, with a copy provided to the Public Utilities Board.
5. The Municipality of M^cCreary amend its water and wastewater rate By-Law to reflect the decisions in this Order and submit a copy to the Board once it has received third and final reading.
6. The Municipality of M^cCreary file deficit applications for each of the years the Utility is in deficit, by no later than January 31, 2019.
7. That the Municipality of M^cCreary provide copies of the 2017 audited financial statements as soon as available, and apply for deficit recovery should a 2017 deficit arise.
8. The Municipality of M^cCreary review its water and wastewater rates for adequacy and file a report with the Public Utilities Board, as well as an application for revised rates (if applicable), on or before December 31, 2022.

Fees payable upon this Order - \$500.00.

Board decisions may be appealed in accordance with the provisions of Section 58 of *The Public Utilities Board Act*, or reviewed in accordance with Section 36 of the Board's Rules of Practice and Procedure (Rules). The Board's Rules may be viewed on the Board's website at www.pubmanitoba.ca.

THE PUBLIC UTILITIES BOARD

"Shawn M^cCutcheon"

Panel Chair

"Frederick Mykytyshyn"

Assistant Associate Secretary

Certified a true copy of Order No. 166/18
issued by The Public Utilities Board



Assistant Associate Secretary

MUNICIPALITY OF MCCREARY
WATER & WASTEWATER RATES BY-LAW NO. 5/2017
SCHEDULE "A"

SCHEDULE OF QUARTERLY RATES

1. Schedule of Commodity Rates & Quarterly Service Charge

March 1, 2019

Rates per 1,000 Gallons

1,000 Gallons (per quarter)

	Water	Wastewater	Water & Wastewater
	\$8.22	\$7.60	\$15.82

Quarterly Service Charge

\$33.25

2. Minimum Charges per Quarter

Notwithstanding the rates set forth in paragraph 1, all customers will pay the applicable minimum charges set out below, which includes the water allowance indicated:

a. Water & Wastewater Customers

Meter Size	Group Capacity Ratio	Water Included Thousands of Gallons	Customer Service Charge	Water Commodity Charge	Wastewater Commodity Charge	Water & Wastewater Total Quarterly Minimum	Water Only Quarterly Minimum
5/8 or 3/4 inch	1	4,000	\$33.25	\$32.88	\$30.40	\$96.53	\$66.13
1 inch	4	16,000	\$33.25	\$131.52	\$121.60	\$286.37	\$164.77
1 1/2 inch	10	40,000	\$33.25	\$328.80	\$304.00	\$666.05	\$362.05
2 inch	25	100,000	\$33.25	\$822.00	\$760.00	\$1,615.25	\$855.25

b. Metered Water Only Customers

Quarterly minimum charge is the same for each meter size as shown in table above, except that the Wastewater Commodity charge is excluded.

3. Bulk Water sales

Rate per Thousand Gallons

March 1, 2019

\$15.00

1. Schedule of Commodity Rates & Quarterly Service Charge

March 1, 2020

Rates per 1,000 Gallons

1,000 Gallons (per quarter)

Water	Wastewater	Water & Wastewater
\$9.76	\$7.72	\$17.48

Quarterly Service Charge

\$38.90

2. Minimum Charges per Quarter

Notwithstanding the rates set forth in paragraph 1, all customers will pay the applicable minimum charges set out below, which includes the water allowance as listed.

a. Water & Wastewater Customers

<u>Meter Size</u>	<u>Group Capacity Ratio</u>	<u>Water Included Thousands of Gallons</u>	<u>Customer Service Charge</u>	<u>Water Commodity Charge</u>	<u>Wastewater Commodity Charge</u>	<u>Water & Wastewater Total Quarterly Minimum</u>	<u>Water Only Quarterly Minimum</u>
5/8 or ¾ inch	1	4,000	\$38.90	\$39.04	\$30.88	\$108.82	\$77.94
1 inch	4	16,000	\$38.90	\$156.16	\$123.52	\$318.58	\$195.06
1 ½ inch	10	40,000	\$38.90	\$390.40	\$308.80	\$738.10	\$429.30
2 inch	25	100,000	\$38.90	\$976.00	\$772.00	\$1,786.90	\$1,014.90

b. Metered Water Only Customers

Quarterly minimum charge is the same for each meter size as shown in table above, except that the Wastewater Commodity charge is excluded.

3. Bulk Water sales

Rate per Thousand Gallons

March 1, 2020

\$16.00

1. Schedule of Commodity Rates & Quarterly Service Charge

March 1, 2021

Rates per 1,000 Gallons

1,000 Gallons (per quarter)

	Water	Wastewater	Water & Wastewater
	\$11.30	\$7.84	\$19.14

Quarterly Service Charge

\$44.55

2. Minimum Charges per Quarter

Notwithstanding the rates set forth in paragraph 1, all customers will pay the applicable minimum charges set out below, which includes the water allowance as listed.

a. Water & Wastewater Customers

<u>Meter Size</u>	<u>Group Capacity Ratio</u>	<u>Water Included Thousands of Gallons</u>	<u>Customer Service Charge</u>	<u>Water Commodity Charge</u>	<u>Wastewater Commodity Charge</u>	<u>Water & Wastewater Total Quarterly Minimum</u>	<u>Water Only Quarterly Minimum</u>
5/8 or ¾ inch	1	4,000	\$44.55	\$45.20	\$31.36	\$121.11	\$89.75
1 inch	4	16,000	\$44.55	\$180.80	\$125.44	\$350.79	\$225.35
1 ½ inch	10	40,000	\$44.55	\$452.00	\$313.60	\$810.15	\$496.55
2 inch	25	100,000	\$44.55	\$1,130.00	\$784.00	\$1,958.55	\$1,174.55

b. Metered Water Only Customers

Quarterly minimum charge is the same for each meter size as shown in table above, except that the Wastewater Commodity charge is excluded.

3. Bulk Water sales

Rate per Thousand Gallons

March 1, 2021

\$18.00

1. Schedule of Commodity Rates & Quarterly Service Charge

March 1, 2022

Rates per 1,000 Gallons

1,000 Gallons per quarter

	Water	Wastewater	Water & Wastewater
	\$12.83	\$7.95	\$20.78

Quarterly Service Charge

\$50.18

2. Minimum Charges per Quarter

Notwithstanding the rates set forth in paragraph 1, all customers will pay the applicable minimum charges set out below, which includes the water allowance as listed.

a. Water & Wastewater Customers

Meter Size	Group Capacity Ratio	Water Included Thousands of Gallons	Customer Service Charge	Water Commodity Charge	Wastewater Commodity Charge	Water & Wastewater Total Quarterly Minimum	Water Only Quarterly Minimum
5/8 or 3/4 inch	1	4,000	\$50.18	\$51.32	\$31.80	\$133.30	\$101.50
1 inch	4	16,000	\$50.18	\$205.28	\$127.20	\$382.66	\$255.46
1 1/2 inch	10	40,000	\$50.18	\$513.20	\$318.00	\$881.38	\$563.38
2 inch	25	100,000	\$50.18	\$1,283.00	\$795.00	\$2,128.18	\$1,333.18

b. Metered Water Only Customers

Quarterly minimum charge is the same for each meter size as shown in table above, except that the Wastewater Commodity charge is excluded.

3. Bulk Water sales

Rate per Thousand Gallons

March 1, 2022

\$20.00

Clauses 4 to 14 are Effective January 1, 2019

4. Service to Customers Outside Municipality of McCreary Limits

The Council of the Municipality of McCreary may sign agreements with customers for the provision of water and Wastewater services to properties located outside the legal boundaries of the Municipality. Such agreements shall provide for payment of the appropriate rates set out in the schedule, as well as a surcharge, set by resolution of Council which shall be equivalent to the frontage levy, general taxes and special taxes for utility purposes in effect at the time, or may be in effect from time to time, and which would be levied on the property concerned if it were within these boundaries. In addition, all costs of connection to the Utility's mains and installing and maintaining service connections will be paid by the customer.

5. Billings and Penalties

Accounts shall be billed quarterly based on water used. A late payment penalty charge of 1.25% compounded monthly shall be charged on the dollar amount owing after the billing due date. The due date will be at least twenty (20) days after the mailing of the bills.

6. Disconnections

The Public Utilities Board has approved the Conditions Precedent to be followed by the Municipality with respect to the disconnection of service for non-payment including such matters as notice and the right to appeal such action to the Public Utilities Board. A copy of the Conditions Precedent are available for inspection at the Municipality office.

7. Reconnection

Any service disconnected due to non-payment of account shall not be reconnected until all arrears, penalties and a reconnection fee of \$50.00 have been paid.

8. Outstanding Bills

Pursuant to Section 252(2) of *The Municipal Act*, the amount of all outstanding charges for water and wastewater services, including fines and penalties, are a lien and charge upon the land serviced, and shall be collected in the same manner in which ordinary taxes upon the land are collectible, and with like remedies. Where charges and penalties pursuant to this by-law are not paid within sixty (60) days from the date when they were incurred, said charges and penalties shall be added to the taxes on the property and collected in the same manner as other taxes.

9. Hydrant Rentals

The Municipality will pay to the Utility an annual rental of \$50.00 for each hydrant connected to the system which includes the cost of water.

10. Sewage Surcharges

(a) There may be levied annually, in addition to rates set forth above, a special surcharge on sewage having a Biochemical Oxygen Demand in excess of 300 parts per million, to be set by resolution of Council.

(b) A special surcharge for substances requiring special treatment shall be charged based on the actual costs of treatment required for the particular sewage or industrial wastes.

11. Meter Testing

Any customer wishing to have a meter tested for accuracy will pay in advance a fee of \$100.00, plus any applicable meter testing costs. In the event the meter tests prove that the meter is recording water flows in excess of actual flows, the meter testing fee and associated costs will be refunded to the customer and the customer's account will be reviewed and adjusted accordingly.

12. Meter Tampering

Where there is evidence of meter tampering a minimum charge of \$500.00 will be applied to the customer's account in addition to an amount calculated to adjust for the tampering based on historical usage.

13. Cross Connections

No customer or person shall connect, cause to be connected or allow to remain connected any piping, fixture, fitting, container or appliance in a manner which under any circumstances may allow water, wastewater or any harmful liquid or substance to enter the Municipality's water system.

If a condition is found to exist which, in the opinion of the Municipality, is contrary to the aforesaid, the Municipality may either:

- Shut off the service or services; or
- Give notice to the customer to correct the fault at his or her own expense within a specified time period. If the customer fails to comply with such notice the Municipality shall proceed in accordance with clause 1 of this section.

14. Authorization for Officer to Enter Upon Premises

The Public Works Foreman, or other employee authorized by the Municipality in the absence of the Public Works Foreman, shall be authorized to enter upon any premise for the purpose of:

- affixing to any pipe, wire or apparatus connected with any such utility, a meter or any other measuring or testing device; or taking readings from, repairing, inspecting or removing any meter or apparatus belonging to the Municipality.