



Notice of Meeting and Meeting Agenda Maliview Local Services Commission

Friday, November 7, 2025

12:00 PM

Salt Spring Island

Budget

[MS Teams Meeting Link](#)

G. Holman, L. Tavelbea, B. Travelbea, J. Miller

The Capital Regional District strives to be a place where inclusion is paramount and all people are treated with dignity. We pledge to make our meetings a place where all feel welcome and respected.

1. Territorial Acknowledgment

2. Approval of Agenda

3. Adoption of Minutes

3.1. [25-1105](#) Minutes of November 04, 2024 Maliview Local Service Commission

Recommendation: That the minutes of the November 04, 2024 meeting be adopted as circulated.

Attachments: [Minutes: November 04, 2024](#)

4. New Business

[25-1106](#) 2026 Operating and Capital Budget

Recommendation: That the Maliview Sewer Local Services Commission recommend that the Electoral Areas Committee recommend that the CRD Board approve the 2026 Operating and Capital Budget and the Five-Year Financial Plan for the Maliview Estates Sewerage Local Service as presented.

Attachments: [Staff Report: 2026 Operating and Capital Budget](#)
[Appendix A : 2026 Maliview Sewer Utility](#)

5. Adjournment

Next Meeting

-TBD

Meeting Minutes - Draft

Maliview Local Services Commission

Monday, November 4, 2024

2:00 PM

SIMS Boardroom
124 Rainbow Road
Salt Spring Island BC

Budget

PRESENT:

COMMISSION MEMBERS: G. Holman, L. Tavelbea, B. Travelbea, J. Miller (EP)

STAFF: D. Ovington, Senior Manager, SSI Administration, J. Bilodeau, Manager, Local Services Water and Wastewater Ops., D. Olafson, Manager SSI Engineering, D. Robson, Manager Saanich Peninsula Gulf Island Ops, L. Xu, Manager, Finance Services, A. Ellyon, Financial Analyst, Finance Services (EP), K. Vincent, Senior Financial Advisor, Finance Services (EP) and M. Williamson, Committee Clerk, (Recorder)

Electronic Participation- (EP)

These minutes follow the order of the agenda although the sequence may have varied.

The meeting was called to order at 02:07 pm.

1. Territorial Acknowledgment

D. Ovington provided a Territorial Acknowledgement.

2. Approval of Agenda

**MOVED By Director Holman, SECONDED by Commissioner B. Travelbea,
That agenda for the November 04, 2024, Budget Meeting of the Maliview Sewer
Local Services Commission be approved as circulated.
CARRIED**

3. Adoption of Minutes

3.1. Minutes of October 31, 2023 Maliview Local Service Commission

**MOVED By Director Holman, SECONDED by Commissioner B. Travelbea,
That the minutes of the October 31, 2023 meeting be adopted as circulated.
CARRIED**

4. New Business

4.1. 2025 Operating and Capital Budget

MOVED by Director Holman, **SECONDED** by Commissioner B. Travelbea,
That the rules of the Capital Regional District Board Procedures Bylaw be
suspended to allow member of the public present to speak regarding agenda
item 4.1.

CARRIED

MOVED by Director Holman, **SECONDED** by Commissioner B. Travelbea,
That the Maliview Local Service Commission direct staff to amend the 3.820
Maliview Sewer Utility 2025-2029 Five Year Financial Plan by reducing transfers
to Capital Reserve Funds (CRF) by \$8,000 in 2025 to be balance on user charge in
2025 budget.

Commissioner Miller left the meeting at 3:00pm

Question was called on the motion.

That the Maliview Local Service Commission direct staff to amend the 3.820
Maliview Sewer Utility 2025-2029 Five Year Financial Plan by reducing transfers
to Capital Reserve Funds (CRF) by \$8,000 in 2025 to be balance on user charge in
2025 budget.

CARRIED

MOVED by Commissioner B. Travelbea, **SECONDED** by Commissioner L.
Travelbea,
That the Maliview Sewer Local Services Commission Approve the 2025 operating
and capital budget as amended and that the 2024 actual operating surplus or
deficit be balanced on the 2024 Reserve Funds transfer (CRF and/or ORF).

CARRIED

MOVED by Commissioner B. Travelbea, **SECONDED** by Director Holman,
Recommend that the Electoral Area Committee recommend that the CRD Board
approve the 2025 operating and capital budget and the five-year Financial Plan
for the Maliview Estates Sewerage Local Service as amended.

CARRIED

5. Adjournment

MOVED by Director Holman, **SECONDED** by Commissioner L. Travelbea,
That the meeting be adjourned at 3:05 pm.

CARRIED

CHAIR

SENIOR MANAGER

**REPORT TO MALIVIEW LOCAL AREA SERVICES COMMISSION
MEETING OF FRIDAY, NOVEMBER 07, 2025**

SUBJECT 2026 Operating and Capital Budget

ISSUE SUMMARY

To present the 2026 operating and capital budget for Commission review and recommendation for the approval of the Capital Regional District (CRD) Board and for inclusion in the CRD Five-Year Financial Plan, in accordance with Bylaw No 3693, "Salt Spring Island Water, Sewer and Liquid Waste Disposal Commissions Bylaw No. 1, 2010"

BACKGROUND

The Capital Regional District (CRD) is required by legislation under the *Local Government Act* (LGA) to prepare an annual Operating and Capital budget and a five-year Financial Plan. CRD staff have therefore, prepared the financial plan shown in Appendix A.

The Operating Budget includes the regular annual costs to operate the service. The Capital Expenditure Plan shows the anticipated expenditures for capital additions. These may include purchases of new assets or infrastructure, upgrades or improvements to existing assets or asset review and study work potentially leading to future capital improvements.

In preparing the Operating Budget, CRD staff considered:

1. Actual expenditures incurred between 2023 and 2025
2. Anticipated changes in level of service (if any)
3. Maximum allowable tax requisition
4. Annual cost per taxpayer and per SFE

Factors taken into consideration in the preparation of the Capital Expenditure Plan included:

1. Available funds on hand
2. Projects already in progress
3. Condition of existing assets and infrastructure
4. Regulatory, environmental, and health and safety factors.

Adjustments for surpluses or deficits from 2025 may be made in January 2026. The CRD Board will give final approval to the budget and financial plan in March 2026.

The Financial Plan for the years 2027 – 2030 is forecasted and can be updated in future years.

BUDGET OVERVIEW

Operating Budget

It is projected that operating expenses in 2025 will be approximately \$5,938 under budget primarily due to less waste sludge and hauling services than budgeted.

The debt servicing cost will be \$12,846 below the budget since the planned new borrowing of \$601,000 in 2025 is now deferred to 2026.

It is projected that the 2025 operating revenue will be approximately \$4,880 under budget mainly due to slightly lower sewer use than budgeted.

As a result, there is an overall estimated operating surplus of approximately \$13,904 (\$5,938 + \$12,846 - \$4,880). To balance the operating budget at the end of year, the actual surplus or deficit will be balanced with 2025 reserve fund transfers, namely the Capital Reserve Fund (CRF) and/or Operating Reserve Fund (ORF). In the event of the deficit cannot be fully recovered by reserve transfers in 2025, the deficit must immediately be included as expenditure to be recovered from revenue in 2026 financial plan as required by *Local Government Act* (LGA) Section 374(11).

Operating costs for 2026 will increase by \$33,973 (19.3%) compared to 2025. The increase is primarily to account for the higher costs associated with the wastewater plant upgrade expected to be commissioned in late 2026. The new treatment plant will require chemical dosing, increased labour allocation, higher energy demand, and more equipment to maintain.

Municipal Finance Authority (MFA) Debt

Currently, there is no existing outstanding debt for this service.

Operating Reserve Fund

Operating Reserve Fund (ORF) is used to fund cyclical maintenance activities, equipment and supplies purchases that typically do not occur on an annual basis to mitigate the swings in expense and revenue requirement year over year. Typical maintenance activities include sewer flushing and inspections, tank cleaning and inspections, and outfall inspections. Additionally, the ORF is also used to respond to unforeseen events and operating emergencies.

The ORF transfers planned in the budget are evaluated and guided by the CRD Operating Reserve Guidelines endorsed by the CRD Board. The target balance for the service ranges from \$35,000 to \$80,000.

It is proposed that 2026 transfer to the Operating Reserve Fund be set at \$13,000. The Operating Reserve Fund balance at the end of 2025 is projected to be approximately \$76,557. There is \$10,000 of planned maintenance to be funded by the Operating Reserve Fund over the next five years.

Capital Reserve Fund

The Capital Reserve Fund (CRF) is to be used to pay for capital expenditures that are not funded by other sources such as grants, operating budget, or debt.

The CRF transfers planned in the budget are evaluated and influenced by the funding required to support the five-year capital expenditure plan and the emergency response to infrastructure failures, also guided by the CRD Capital Reserve Funding Guidelines endorsed by the CRD Board. The target balance for the service to be maintained is approximately \$102,000.

It is proposed that the transfer to Capital Reserve Fund be set at \$44,140 in 2026. The balance at the end of 2025 is projected to be approximately \$92,949.

Capital Expenditure Plan

The 2026-2030 5-year Capital Plan includes \$4,564,000 of expenditures to be funded by a combination of Capital funds on hand, Capital Reserve Fund, debt, and grants.

The Maliview Wastewater Treatment Plant (WWTP) Upgrades consist of three projects in 2026:

1. The WWTP Upgrades (21-03) \$1,884,000 grant, 1,500,000 debt
2. Inflow and Infiltration (I&I) Program (23-02) \$50,000 debt, \$20,000 Capital
3. I&I Repairs (22-02) \$230,000 debt

Other projects in 2026 comprise:

1. Public Education Sewers (24-01) \$15,000 Capital
2. Critical Spares (24-02) \$20,000 Capital
3. Safe Work Procedures (19-01) \$5,000 Capital

Projects planned in 2027-2030 include continuation of the WWTP project including I&I repairs, and Asset Management Plan updates.

Please refer to the 2026 – 2030 Five Year Capital Plan in Appendix A for details on all the capital projects.

Table 1 below provides the future debt servicing cost simulation for analytical purposes with the indicative interest rate provided by MFA at the time of simulation. The debt servicing is for three (3) projects for a total of \$2,510,000. As a result of a successful petition in August 2025, the loan authorization bylaw to borrow up to \$2,510,000 will be presented to the CRD Board in October 2025.

Table 1 – Future Debt Simulation

| <i>Future Borrowing(s) Estimation</i> | <i>Term</i> | <i>Borrowing Year</i> | <i>Retirement Year</i> | <i>Estimated Interest Rate</i> | <i>Principal</i> | <i>Principal Payment</i> | <i>Interest Payment</i> | <i>Total Annual Debt Cost</i> |
|---------------------------------------|-------------|-----------------------|------------------------|--------------------------------|--------------------|--------------------------|-------------------------|-------------------------------|
| | 30 | 2026 | 2056 | 4.80% | \$1,780,000 | \$34,198 | \$85,440 | \$119,638 |
| | 30 | 2027 | 2057 | 4.85% | \$730,000 | \$14,025 | \$35,405 | \$49,430 |
| <i>Total</i> | | | | | \$2,510,000 | \$48,223 | \$120,845 | \$169,068 |

At the commencement of each loan, 1% of the gross amount borrowed is withheld and retained by MFA as Debt Reserve Fund (DRF). In order to provide the gross amount to fund the capital project, this 1% DRF amount is budgeted in operating budget in the year of borrowing. However, there is no principal payment required in the year of borrowing. The estimated debt servicing cost of \$169,068 equates to approximately \$1,798.60 cost per parcel.

Capital Project Fund

As specific capital projects are approved, the funding revenues for them are transferred into this Capital Project Fund from multiple funding sources if applicable, including Capital Reserve Funds (CRF), grant funding, external contribution, and debt. Any funds remaining upon completion of a project will be transferred back to its original funding source(s).

User Charge and Parcel Tax

The service is funded by Parcel Tax, fixed user charge and sewer use consumption charge. The sewer variable use charge of \$1.75/m³ is unchanged from 2025. Table 2 below summarizes 2026 over 2025 changes for parcel tax and user charge.

Table 2 – Parcel Tax and User Charge Summary

| Budget Year | Parcel Tax | Taxable Folios Numbers | Parcel Tax per Folio* | User Charge | SFE** | User Charge per Residential Customer | Parcel Tax & User Charge |
|--------------------|-------------------|-------------------------------|------------------------------|--------------------|--------------|---|-------------------------------------|
| 2025 | \$5,220 | 94 | \$58.45 | \$209,108 | 100 | \$2,091.08 | \$2,149.53 |
| 2026 | \$60,520 | 94 | \$677.63 | \$241,870 | 100 | \$2,418.70 | \$3,096.33 |
| Change (\$) | \$55,300 | 0 | \$619.18 | \$32,762 | 0 | \$327.62 | \$946.80 |
| Change (%) | 1059.39% | 0.00% | 1059.39% | 15.67% | 0.00% | 15.67% | 44.05% |

*Includes 5.25% admin fee charged by the Ministry of Finance (not CRD revenue)

** Single Family Equivalent

The 2026 fixed user charge per SFE and sewer consumption rate based on the budget will be included in the fees and charges bylaw to be approved by the CRD Board, effective as of January 2026.

RECOMMENDATION

That the Maliview Sewer Local Services Commission recommend that the Electoral Areas Committee recommend that the CRD Board approve the 2026 Operating and Capital Budget and the Five-Year Financial Plan for the Maliview Estates Sewerage Local Service as presented.

| | |
|---------------|--|
| Submitted by: | Dan Ovington, BBA , Senior Manager, Salt Spring Island Electoral Area |
| Concurrence: | Jason Dales, B.Sc, WD IV, Senior Manager, Infrastructure Operations |
| Concurrence: | Varinia Somosan, CPA, CGA, Sr. Mgr., Financial Services / Deputy CFO |
| Concurrence: | Stephen Henderson, MBA, P.G.Dip.Eng, BSc, General Manager, Electoral Area Services |
| Concurrence: | Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer |

Appendix A : [2026 Maliview Sewer Utility](#)

CAPITAL REGIONAL DISTRICT

2026 Budget

Maliview Sewer Utility (SSI)

Commission Review

NOVEMBER 2025

Service: **3.820 Maliview Sewer Utility (SSI)**

Committee: Electoral Area

DEFINITION:

To operate and maintain a sewage collection and disposal system for the Maliview Estates Sewage Collection and disposal System Specified Area on Salt Spring Island (Local Service Establishment Bylaw No. 1938, October 23, 1991)

PARTICIPATION:

Maliview Estates - G(764) LSA#12

MAXIMUM LEVY:

Greater of \$20,000 or \$2.50 / \$1,000 on actual assessed value of land and improvements.

COMMISSION:

Maliview Sewer Local Service Commission - Bylaw 4371 (Dec 09, 2020)

FUNDING:

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments, excluding property that is taxable for school purposes on by Special Act.

User Charge: Annual Fixed Fee per water service connection

Parcel Tax: Annual, levied only on properties capable of being connected to the system.

Consumption Charge: \$1.75 per cubic meter of total water provided or delivered to the building served by the sewer connection to the CRD Highland Water System

Connection Charge: Actual cost to connect

RESERVE FUND:

Maliview Estates Sewerage System Capital Reserve Fund, Bylaw No. 1499 (Dec. 17, 1986)

| 3.820 - Maliview Estates Sewer System | 2025 | | BUDGET REQUEST | | | | FUTURE PROJECTIONS | | | |
|--|------------------|---------------------|------------------|-----------------|----------|------------------|--------------------|------------------|------------------|------------------|
| | BOARD BUDGET | ESTIMATED ACTUAL | CORE BUDGET | ONGOING | ONE-TIME | TOTAL | 2027 | 2028 | 2029 | 2030 |
| <u>OPERATING COSTS</u> | | | | | | | | | | |
| Sludge Hauling Contracts | 25,760 | 21,000 | 26,220 | - | - | 26,220 | 26,740 | 27,270 | 27,820 | 28,380 |
| Screenings, Grit & Waste Sludge Disposal | 48,116 | 43,000 | 41,890 | - | - | 41,890 | 42,730 | 43,580 | 44,450 | 45,340 |
| Repairs & Maintenance | 4,220 | 4,470 | 7,320 | 3,410 | - | 10,730 | 20,940 | 11,150 | 11,360 | 11,570 |
| Allocations | 27,051 | 27,051 | 26,442 | - | - | 26,442 | 27,038 | 27,675 | 28,323 | 28,994 |
| Electricity | 3,540 | 3,000 | 6,000 | - | - | 6,000 | 18,000 | 18,360 | 18,730 | 19,100 |
| Water | 1,510 | 1,300 | 1,540 | - | - | 1,540 | 1,570 | 1,600 | 1,630 | 1,660 |
| Supplies | 1,240 | 1,240 | 1,260 | 9,350 | - | 10,610 | 33,110 | 33,770 | 34,440 | 35,130 |
| Labour Charges | 54,630 | 60,148 | 56,570 | 20,000 | - | 76,570 | 104,600 | 106,630 | 108,660 | 110,690 |
| Other Operating Expenses | 10,090 | 9,010 | 10,128 | - | - | 10,128 | 10,372 | 10,625 | 10,887 | 11,171 |
| TOTAL OPERATING COSTS | 176,157 | 170,219 | 177,370 | 32,760 | - | 210,130 | 285,100 | 280,660 | 286,300 | 292,035 |
| *Percentage Increase over prior year | | | 0.7% | 18.6% | | 19.3% | 35.7% | -1.6% | 2.0% | 2.0% |
| <u>DEBT / RESERVES</u> | | | | | | | | | | |
| Transfer to Capital Reserve Fund | 37,605 | 51,509 | 44,140 | - | - | 44,140 | 11,860 | 17,450 | 22,010 | 26,825 |
| Transfer to Operating Reserve Fund | 13,000 | 13,000 | 13,000 | - | - | 13,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Debt Reserve Fund | 6,010 | - | 17,800 | - | - | 17,800 | 7,300 | - | - | - |
| MFA Principal Payment | - | - | - | - | - | - | 34,198 | 48,223 | 48,223 | 48,223 |
| MFA Interest Payment | 6,836 | - | 42,720 | - | - | 42,720 | 103,143 | 120,845 | 120,845 | 120,845 |
| TOTAL DEBT / RESERVES | 63,451 | 64,509 | 117,660 | - | - | 117,660 | 161,501 | 191,518 | 196,078 | 200,893 |
| TOTAL COSTS | 239,608 | 234,728 | 295,030 | 32,760 | - | 327,790 | 446,601 | 472,178 | 482,378 | 492,928 |
| *Percentage Increase over prior year | | | 23.1% | 13.7% | | 36.8% | 36.2% | 5.7% | 2.2% | 2.2% |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | | | | |
| Transfer from Operating Reserve Fund | - | - | - | - | - | - | (10,000) | - | - | - |
| Sales - Sewer Use | (25,000) | (20,000) | (25,000) | - | - | (25,000) | (25,500) | (26,010) | (26,530) | (27,060) |
| User Charges | (209,108) | (209,108) | (209,110) | (32,760) | - | (241,870) | (266,060) | (276,700) | (286,380) | (296,400) |
| Other Revenue | (280) | (400) | (400) | - | - | (400) | (400) | (400) | (400) | (400) |
| TOTAL REVENUE | (234,388) | (229,508) | (234,510) | (32,760) | - | (267,270) | (301,960) | (303,110) | (313,310) | (323,860) |
| REQUISITION - PARCEL TAX | (5,220) | (5,220) | (60,520) | - | - | (60,520) | (144,641) | (169,068) | (169,068) | (169,068) |
| *Percentage increase over prior year | | | | | | | | | | |
| Sales | | | 0.0% | | | 0.0% | 2.0% | 2.0% | 2.0% | 2.0% |
| User Fees | | | 0.0% | 15.7% | | 15.7% | 10.0% | 4.0% | 3.5% | 3.5% |
| Requisition | | | 1059.4% | 0.0% | | 1059.4% | 139.0% | 16.9% | 0.0% | 0.0% |
| Combined | | | 23.1% | 13.7% | | 36.8% | 33.2% | 8.2% | 2.2% | 2.2% |

**Maliview Estates Sewer System
Summary Schedule
2026 - 2030 Financial Plan**

Reserve/Fund Summary

| | Estimated | Budget | | | | |
|------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| Operating Reserve Fund | 76,557 | 89,557 | 84,557 | 89,557 | 94,557 | 99,557 |
| Capital Reserve Fund | 92,949 | 137,089 | 148,949 | 156,399 | 158,409 | 185,234 |
| Total | 169,506 | 226,646 | 233,506 | 245,956 | 252,966 | 284,791 |

Reserve Schedule

Reserve Fund: 3.820 Maliview Sewer Utility (SSI) - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tankage cleaning and inspection, collection system flushing and inspection, outfall inspection etc.

Reserve Cash Flow

| Fund: 1500 Fund Centre: 105211 | Estimated | Budget | | | | |
|-----------------------------------|-----------|--------|--------------------|--------|--------|--------|
| | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| Beginning Balance | 61,037 | 76,557 | 89,557 | 84,557 | 89,557 | 94,557 |
| Transfer from Ops Budget | 13,000 | 13,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Expenditures | - | - | (10,000) | - | - | - |
| Planned Maintenance Activity | | | Outfall Inspection | | | |
| Interest Income* | 2,520 | | | | | |
| Ending Balance \$ | 76,557 | 89,557 | 84,557 | 89,557 | 94,557 | 99,557 |

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 3.820 Maliview Sewer Utility (SSI) - Capital Reserve Fund - Bylaw 1499

Surplus money from the operation of the sewerage system may be paid from time to time into the reserve fund.

Reserve Cash Flow

| Fund: 1041 Fund Centre: 101385 | Estimated | Budget | | | | |
|-----------------------------------|-----------|---------|---------|----------|----------|---------|
| | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| Beginning Balance | 92,944 | 92,949 | 137,089 | 148,949 | 156,399 | 158,409 |
| Transfer from Ops Budget | 37,605 | 44,140 | 11,860 | 17,450 | 22,010 | 26,825 |
| Transfer from Cap Fund | - | | | | | |
| Transfer to Cap Fund | (40,000) | - | - | (10,000) | (20,000) | - |
| Interest Income* | 2,400 | | | | | |
| Ending Balance \$ | 92,949 | 137,089 | 148,949 | 156,399 | 158,409 | 185,234 |

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

| Service No. | 3.820 | Carry Forward from 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | TOTAL |
|--------------------|-------------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| | Maliview Sewer Utility (SSI) | | | | | | | |

EXPENDITURE

| | | | | | | | | |
|-----------------------|--------------------|--------------------|------------------|-----------------|-----------------|------------|------------|--------------------|
| Buildings | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Land | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Engineered Structures | \$1,666,000 | \$3,759,000 | \$730,000 | \$55,000 | \$20,000 | \$0 | \$0 | \$4,564,000 |
| Vehicles | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | \$1,666,000 | \$3,759,000 | \$730,000 | \$55,000 | \$20,000 | \$0 | \$0 | \$4,564,000 |

SOURCE OF FUNDS

| | | | | | | | | |
|---------------------------------|--------------------|--------------------|------------------|-----------------|-----------------|------------|------------|--------------------|
| Capital Funds on Hand | \$95,000 | \$95,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$95,000 |
| Debenture Debt (New Debt Only) | \$601,000 | \$1,780,000 | \$730,000 | \$0 | \$0 | \$0 | \$0 | \$2,510,000 |
| Equipment Replacement Fund | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Grants (Federal, Provincial) | \$950,000 | \$1,884,000 | \$0 | \$45,000 | \$0 | \$0 | \$0 | \$1,929,000 |
| Donations / Third Party Funding | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Reserve Fund | \$20,000 | \$0 | \$0 | \$10,000 | \$20,000 | \$0 | \$0 | \$30,000 |
| | \$1,666,000 | \$3,759,000 | \$730,000 | \$55,000 | \$20,000 | \$0 | \$0 | \$4,564,000 |

Definitions for the 5-year Capital Plan

| | |
|--------------------------|---|
| Asset Class | <p>Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.</p> <p>L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment</p> |
| Capital Expenditure Type | <p>Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.</p> <p>Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p> |
| Carryforward | <p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p> |
| Funding Source | <p>Debt - Debenture Debt (new debt only) ERF - Equipment Replacement Fund Grant - Grants (Federal, Provincial) Cap - Capital Funds on Hand Other - Donations / Third Party Funding Res - Reserve Fund WU - Water Utility</p> <p>If there is more than one funding source, additional rows are shown for the project.</p> |

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 3.820

Service Na Maliview Sewer Utility (SSI)

| | | | | PROJECT BUDGET & SCHEDULE | | | | | | | | | |
|----------------|--------------------------|--|--|---------------------------|-------------|----------------|--------------|--------------|------------|-----------|-----------|------|-------------------------------|
| Project Number | Capital Expenditure Type | Capital Project Title | Capital Project Description | Total Project Budget | Asset Class | Funding Source | Carryforward | 2026 | 2027 | 2028 | 2029 | 2030 | 5 - Year Total auto-populates |
| 21-01 | Study | Approval for Borrowing | Petition, Referendum or Alternative Approval Process - Funding WWTP Upgrade, I&I | \$ 35,000 | S | Cap | \$ 35,000 | \$ 35,000 | \$ - | \$ - | \$ - | \$ - | \$ 35,000 |
| 21-03 | Replacement | Wastewater Treatment Plant Upgrade | Upgrading current RBC process WWTP to MBBR process to meet regulatory requirements | \$ 4,568,041 | S | Grant | \$ 950,000 | \$ 1,684,000 | \$ - | \$ - | \$ - | \$ - | \$ 1,684,000 |
| 21-03 | Replacement | Wastewater Treatment Plant Upgrade | Debt | | S | Debt | \$ 271,000 | \$ 1,500,000 | \$ 450,000 | \$ - | \$ - | \$ - | \$ 1,950,000 |
| 21-03 | Replacement | Wastewater Treatment Plant Upgrade | CWF | | S | Grant | \$ - | \$ 200,000 | \$ - | \$ - | \$ - | \$ - | \$ 200,000 |
| 23-02 | Study | I&I program (MOE Requirement) | I&I Program | \$ 120,000 | S | Debt | \$ 100,000 | \$ 50,000 | \$ 50,000 | \$ - | \$ - | \$ - | \$ 100,000 |
| 23-02 | Study | I&I program (MOE Requirement) | CRD Project Management | | S | Cap | \$ 20,000 | \$ 20,000 | \$ - | \$ - | \$ - | \$ - | \$ 20,000 |
| 22-02 | Renewal | Collection system repairs and/or renewal | I&I Repairs | \$ 460,000 | S | Debt | \$ 230,000 | \$ 230,000 | \$ 230,000 | \$ - | \$ - | \$ - | \$ 460,000 |
| 23-01 | New | SAMP Development | Develop an asset management plan for the facility. | \$ 55,000 | S | Grant | \$ - | \$ - | \$ - | \$ 45,000 | \$ - | \$ - | \$ 45,000 |
| 23-01 | New | | Asset Management Plan - CRD Project Management | | S | Res | \$ - | \$ - | \$ - | \$ 10,000 | \$ - | \$ - | \$ 10,000 |
| 24-01 | New | Public Education Program Sewers | Public Education Program Sewers | \$ 15,000 | S | Cap | \$ 15,000 | \$ 15,000 | \$ - | \$ - | \$ - | \$ - | \$ 15,000 |
| 24-02 | New | Provisional allowance for the supply and installation of key components and critical spares. | Provisional allowance for the supply and installation of key components and critical spares. | \$ 40,000 | S | Cap | \$ 20,000 | \$ 20,000 | \$ - | \$ - | \$ - | \$ - | \$ 20,000 |
| 24-02 | New | | Provisional allowance for the supply and installation of key components and critical spares. | | S | Res | \$ 20,000 | \$ - | \$ - | \$ - | \$ 20,000 | \$ - | \$ 20,000 |
| 19-01 | Study | Safe Work Procedures - Review and Development | Review and develop safe work procedures for operational and maintenance tasks. | \$ 12,000 | S | Cap | \$ 5,000 | \$ 5,000 | \$ - | \$ - | \$ - | \$ - | \$ 5,000 |
| | | | Grand Total | \$ 5,305,041 | | | | \$ 3,759,000 | \$ 730,000 | \$ 55,000 | \$ 20,000 | \$ - | \$ 4,564,000 |

Service: 3.820 Maliview Sewer Utility (SSI)

Project Number 21-03

Capital Project Title Wastewater Treatment Plant Upgrade

Capital Project Description Upgrading current RBC process WWTP to MBBR process to meet regulatory requirements

Project Rationale Current RBC system can not consistently meet regulatory requirement and have been warned by both federal and provincial regulators in 2019 regarding effluent noncompliance.

Project Number 22-02

Capital Project Title Collection system repairs and/or renewal

Capital Project Description I&I Repairs

Project Rationale Inflow and Infiltration Program - Repairs to the current collection systems that are aged and failing need to be replaced.

Project Number 23-01

Capital Project Title SAMP Development

Capital Project Description Develop an asset management plan for the facility.

Project Rationale This service has no up-to-date asset management plan

Project Number 23-02

Capital Project Title I&I program (MOE Requirement)

Capital Project Description I&I Program

Project Rationale The MoE has stipulated that there shall be an I & I Program. The first stage is investigative and will include cleaning, CCTV inspection and smoke testing to locate the leaks and develop a strategy for their repair. The second stage will be the physical repair and renewal of the wastewater piping and manholes.

Service:

3.820

Maliview Sewer Utility (SSI)

Project Number 21-01

Capital Project Title Approval for Borrowing

Capital Project Description Petition, Referendum or Alternative Approval Process - Funding WWTP Upgrade, I&I

Project Rationale To obtain approval from residents for projects requiring borrowing.

Project Number 24-01

Capital Project Title Public Education Program Sewers

Capital Project Description Public Education Program Sewers

Project Rationale To inform and educate residents about proper sewer system operation to prevent facility upsets and reduce maintenance costs.

Project Number 24-02

Capital Project Title Provisional allowance for the supply and installation of key components and critical spares.

Capital Project Description Provisional allowance for the supply and installation of key components and critical spares.

Project Rationale Given the age and condition of the facility, it is prudent to have funding in place to obtain critical spares on short notice.

Project Number 19-01

Capital Project Title Safe Work Procedures - Review and Development

Capital Project Description Review and develop safe work procedures for operational and maintenance tasks.

Project Rationale This was included in response to safety and operational concerns. Will need to develop additional SWPs for the upgraded facility and its new equipment.

3.820 - Maliview Estates Sewer System

Capital Projects

Updated @ Oct 07, 2025

| Year | Project WBS | Capital Plan# | Status | Capital Project Description | Total Project Budget | Spending | | Total Funding in Place |
|------|-------------|---------------|--------|--|----------------------|---------------------|--------------------|------------------------|
| | | | | | | Expenditure Actuals | Remaining Spending | |
| 2017 | CE.582.4501 | 21-03 | Open | Maliview Sewer WWTP Upgrade | 4,368,041 | 1,135,783 | 3,232,258 | 1,131,728 |
| 2019 | CE.699.4508 | 19-01 | Open | Safe Work Procedures | 12,000 | 6,330 | 5,670 | 12,000 |
| 2021 | CE.793.4501 | 21-01 | Open | Maliview Alternate Approval Process/Referendum | 35,000 | 2,093 | 32,907 | 35,000 |
| 2021 | CE.754.8301 | 21-02 | Close | Maliview WWTP Public Consultation/Engagement | 2,623 | 2,623 | - | 2,623 |
| 2024 | CE.582.8301 | 24-02 | Open | Critical Spares-Maliview WWTP | 20,000 | 221 | 19,779 | 20,000 |
| 2025 | CE.901.7501 | 23-02 | Open | I&I Program Maliview WW | 120,000 | 713 | 119,288 | 20,000 |
| 2025 | CE.793.4502 | 24-01 | Open | Maliview Public Education Program | 15,000 | - | 15,000 | 15,000 |
| | | | | | | | | |
| | | | | | 4,572,664 | 1,147,761 | 3,424,902 | 1,236,351 |

Service:

3.820

Maliview Sewer Utility (SSI)

Committee: Electoral Area

| <u>Year</u> | <u>Taxable Folios</u> | <u>Parcel Tax Per Folio</u> | <u>Connections</u> | <u>User Charge Per Connection</u> | <u>Total Tax & Charges</u> | <u>Bylaw</u> | <u>Actual Assessments \$(000's)</u> |
|-------------|-----------------------|-----------------------------|--------------------|-----------------------------------|--------------------------------|--------------|-------------------------------------|
| 2017 | 94 | \$0.00 | 95 | \$1,163.26 | \$1,163.26 | 4208 | \$32,615.60 |
| 2018 | 94 | \$0.00 | 101 | \$1,183.05 | \$1,183.05 | 4236 | \$37,111.50 |
| 2019 | 94 | \$0.00 | 101 | \$1,183.05 | \$1,183.05 | 4311 | \$40,951.50 |
| 2020 | 94 | \$0.00 | 101 | \$1,215.15 | \$1,215.15 | 4339 | \$45,737.50 |
| 2021 | 94 | \$52.29 | 100 | \$1,807.53 | \$1,859.82 | 4395 | \$44,266.00 |
| 2022 | 94 | \$53.30 | 100 | \$1,826.73 | \$1,880.03 | 4470 | \$64,261.10 |
| 2023 | 94 | \$54.86 | 100 | \$1,888.61 | \$1,943.47 | 4525 | \$70,118.10 |
| 2024 | 94 | \$56.77 | 100 | \$1,983.06 | \$2,039.83 | 4586 | \$63,982.90 |
| 2025 | 94 | \$58.45 | 100 | \$2,091.08 | \$2,149.53 | 4648 | \$67,722.00 |
| 2026 | 94 | \$677.63 | 100 | \$2,418.70 | \$3,096.33 | | |

Change from 2025 to 2026

\$619.18
1059.39%

\$327.62
15.67%

\$946.80
44.05%

Maliview Sewer Funding Analysis 2022-2026

