

DATE: November 25, 2021

FILE: 1700-02/2020/391

TO: Chair and Directors
Comox Strathcona Waste Management Board

Supported by James Warren
Deputy Chief Administrative
Officer

FROM: James Warren
Deputy Chief Administrative Officer

J. Warren

RE: 2022-2026 Preliminary Financial Plan – CSWM Service – Function 391 - 393

Purpose

To provide the Comox Strathcona Waste Management (CSWM) Board (Board) the preliminary 2022 – 2026 financial plan and work plan highlights for the solid waste service, functions 391 - 393.

Recommendation from the Deputy Chief Administrative Officer:

This report and the preliminary 2022-2026 financial plan for the solid waste service, functions 391 – 393 are presented for information and feedback for staff to consider in future iterations of the financial plan.

Executive Summary

The CSWM service remains focused on:

- 1) Providing high quality, environmentally and socially responsible solid waste disposal and recycling services at its facilities, in compliance with Ministry of Environment and Climate Change Strategy (MoECCS) Operational Certificate/Permit and in accordance with the Asset Management Plan; and
- 2) Implementing plans and policies to minimize the need for disposal capacity as per the 2012 Solid Waste Management Plan through zero waste programs, investigating residual disposal options and community education.

The following items highlight the preliminary budget:

- The annual tax requisition has been maintained at \$5 million for 2022, consistent with the September 10, 2020 COVID-19 Response and Renewal report, resulting in a tax impact of \$76.24 in 2022 for a home assessed at \$500,000 based currently on the 2021 revised assessment roll.
- However, it is important to note the tax requisition will require step increases starting in 2023 and 2025 to build back up to a \$6 million tax requisition in order to meet ongoing capital funding needs for the CSWM service.
- Solid waste tipping fees remain at current levels of \$140¹/tonne for 2022. Tipping fee revenues from regional organics start partially in late 2022 with the implementation of regional organics facility.
- Personnel costs increased by 12 per cent overall (\$232,441) in 2022 due to contractual wage increases, allocation changes and 4 new budgeted positions to better support the CSWM

¹ For MSW, see fees and charges bylaw for all tipping fee categories

service. One of these positions was previously approved and is related to the implementation of regional organics, while another displaces approximately \$170,000 in consulting fees which more than fully offsets the increase in personnel costs.

- Personnel costs were reduced by \$70,349 as a result of the Board directive to close CVWMC and CRWMC on statutory holidays (open Easter Monday and Boxing Day), effective January 1, 2020.
- Based on the 2021 – 2025 adopted financial plan, support services costs are anticipated to increase by 15 per cent (\$107,642) in 2022 as support services costs are in part directly impacted by the budgeted capital spending required to support extensive capital projects over the next two years. These costs for the 2022 – 2026 financial plan are currently being finalized with changes to be reflected in the proposed financial plan for the service.
- Operating contract costs increase by 17 per cent (\$425,088) in 2022 primarily due to the increase in waste volumes and associated transportation costs from the Campbell River Waste Management Center (CRWMC) and remote facilities.
- Capital spending continues to be significant in 2022 with the construction of the regional organics facility, closure of the historical landfill at the CRWMC and construction of cell 2 at the CVWMC. These projects are funded by a combination of grants, reserves and debt.
- The Solid Waste Management Plan update slated for 2022 is now planned to be taken in house, thereby reducing the original budgeted amount of \$550,000 to \$240,000.
- Debt charges (principal and interest) increase over the five-year plan as long-term debt is utilized as a strategic funding source in addition to reserves to fund ongoing significant capital expenditures occurring in this service.

Prepared by:

Concurrence:

V. Schau

M. Rutten

Vivian Schau
Senior Manager of CSWM
Services

Marc Rutten, P.Eng.
General Manager of
Engineering Services

Policy Analysis

The five-year financial plan is required to be adopted by March 31, 2022, as per *section 374* of the *Local Government Act* (RSBC 2015 c.1).

Presently under the standards of the Public Sector Accounting Board (PSAB), Section PS 3270 – Solid Waste Landfill Closure & Post Closure Liability requires local governments to account for and report closure and post closure care liabilities of a solid waste landfill on their financial statements. However, the new PS 3280 Asset Retirement Obligations (ARO), introduced in August 2018, establishes fulsome standards on how to account for and report a liability for ARO's including those associated with landfills. This new standard comes into effect for the CSWM service commencing fiscal year 2023 and will replace the existing PS 3270 standard.

Financial Plan Overview

Highlights of the 2022 - 2026 preliminary financial plan for CSWM service include the following core components noted below. Additional analysis related to current year spending along with surplus and capital project carry forwards will be included in the January 2022 proposed financial plan when actual 2021 figures become better known.

Revenue Sources

The following table provides a snapshot of forecast revenue over the next five years. Further detail is available in Appendix A and provided in Table 1.

Table 1

REVENUES	2021	2022	2023	2024	2025	2026
Requisition	5,000,000	5,000,000	5,550,000	5,550,000	6,000,000	6,000,000
Tipping Fees	9,533,500	10,025,750	10,481,300	10,783,836	10,970,306	11,278,223
Recoveries/Other	209,000	285,000	336,500	388,030	389,591	356,183
Prior Years Surplus	1,770,767	1,116,010	116,010	-	-	-
	<u>16,513,267</u>	<u>16,426,760</u>	<u>16,483,810</u>	<u>16,721,866</u>	<u>17,359,897</u>	<u>17,634,406</u>

Revenue for the CSWM service is mainly derived from tipping fees (61 per cent) and tax requisition (30 per cent) with the balance from other revenues/recoveries and prior year surplus carry forwards.

Per the September 2020 COVID-19 Response and Renewal Action Plan report, the tax requisition was reduced from \$6 million in 2020 to \$5 million in 2021 and was projected to remain at this level for the full five years of the plan. This level of taxation equates to \$0.1525² per \$1,000 in 2022 with the tax impact for a home assessed at \$500,000 of \$76.24 per year. The CSWM service is committed to maintain the \$5 million tax requisition for 2022. However, in order to adequately fund the capital intensive projects in the coming years, new financial modelling indicates it is necessary to consider step increases in 2023 and 2025 to build the tax requisition back up to \$6 million in effort to avoid a significant adjustment at the end of 2025.

The tax requisition for the CSWM service has primarily been utilized to provide transfers to reserves to fund capital projects and to ensure sustainable funding over the life of the service. To advance the key projects identified in the 2012 CSWM Solid Waste Management Plan which includes the Campbell River landfill closure, Tahsis landfill closure, Zeballos landfill closure, and Gold River landfill closure, the construction of Cell 2 at the Comox Valley landfill, and the construction of the organics compost facility, the funding strategy is combination of capital works reserve, debt and grants. The intention is to provide a stable rate of reserve fund contributions and accruals of annual surpluses, when available, to help offset future costs to ensure equity between current and future users of the CSWM service (i.e. current beneficiaries of the service will proportionally pay for their share of CSWM assets and progressive landfill closures).

Revenues from tipping fees is provided by a combination of the amount and type of waste processed and the corresponding approved tipping fee. Based on the disposal trends, revenues from tipping fees are projected to continue to increase slightly in 2022, with additional revenues from the organic waste stream. A tip fee increase tied to the Victoria Canadian Price Index in increments of \$5 was proposed in 2021 to keep up with inflation. If a two per-cent increase in CPI continues to be observed, a tipping fee increase should occur approximately every second year, which means a tip fee increase to \$145 is expected for 2023.

The CSWM service has a number of high priority initiatives over the next few years with the aim of increasing our diversion efforts to 70 per cent by launching region wide organics collection, construction and demolition waste diversion and expansion of multifamily recycling. The success of

² Estimate currently based on the 2021 BC Assessment revised assessment roll and will be recalculated in January once the 2022 completed assessment roll becomes available.

the waste diversion programs will directly correlate to the volume of waste received at the landfill, which will impact tip fee revenues. Therefore, the financial implications of waste diversion will need to be carefully monitored to ensure revenues are on par with expenditures as zero waste programs mature over time.

Generally speaking, regional districts will only receive waste originated within its boundaries with a few exceptions. However, it is still important to consider the tip fees of neighbouring regional districts in the context of waste leakage and to mitigate the risk of illegal dumping which affects the ability to fund fixed costs of the service. Table 2 below provides the current tipping fee rates in neighbouring regions which shows that CVRD tipping fees are comparable.

Table 2: 2022 Tipping fees for Vancouver Island Regional Districts

Regional District	Tipping Fee (MSW)	Notes
Comox Strathcona Waste Management	\$140/tonne w/ \$10 minimum	
Nanaimo Regional District	\$140/tonne w/ \$8 minimum	Awaiting board approval
Cowichan Valley Regional District	\$154/tonne w/ \$7 minimum	Awaiting board approval
Alberni Clayoquot Regional District	\$130/tonne w/ \$6 minimum	
Sunshine Cost Regional District	\$150/tonne w/ \$5 minimum	
Capital Regional District	\$110/tonne w/ \$10 minimum	
qathet Regional District	\$240/tonne w/ \$5 minimum	

Operations

The following table provides a snapshot of forecast operating expenses over the next five years. Further details are available in Appendix A and provided in the points in Table 3 below.

Table 3

EXPENSES	2021	2022	2023	2024	2025	2026
Operating Costs	10,411,110	12,168,681	11,392,897	11,662,179	11,626,787	11,650,731
Debt Principal/Interest	921,978	1,700,445	1,700,445	1,911,725	2,576,327	2,407,793
Transfer to Reserve	5,180,179	2,557,634	3,390,468	3,147,962	3,156,783	3,575,882
	<u>16,513,267</u>	<u>16,426,760</u>	<u>16,483,810</u>	<u>16,721,866</u>	<u>17,359,897</u>	<u>17,634,406</u>

Operational costs for the 2022 budget year increased by 17 per cent compared to 2021 primarily due to the following:

- Increased contracted services costs related to the increase in waste volumes and associated transportation costs from the Campbell River Waste Management Center (CRWMC) and remote facilities.
- Increased personnel costs due to contractual wage increases, allocation changes and 4 new budgeted positions to better support the CSWM service, as detailed in the subsequent section. Within this line item, there was reduced wage cost of \$70,349 due to the statutory holiday closure.
- Increased support services costs are anticipated as this line item is directly tied to the budgeted capital spending required to support extensive capital projects over the next two years.
- Increased minor capital projects, including provisions for Oyster River recycle depot improvements, IT fibre optic design work and other facilities improvements.
- Reduced recycling costs of \$190,300 associated with the closure of Canex and Sportplex non-recycle BC depots.

Personnel

Personnel costs are projected to increase by 12 per cent (\$232,441) due to the following:

- A budgeted CUPE increase per the renewed contract plus management salary increase.
- 4 new staff positions proposed for 2022:
 - Two (2) Waste Management Attendants (1 position, 2 staff to cover a 70 hr/week)
At CVWMC, the vehicle counts in 2020 and 2021 to date have increased 11 per cent and 18 per cent, respectively, compared to the same time period in 2019. Additional staffing is required to provide the necessary resource to keep up with operational and customer service needs. Additionally, with the implementation of the new recycling center, this new position is needed at this location to provide education, direct the public to the appropriate location and monitor recycling practices to prevent contamination and illegal dumping practices.
 - One (1) Waste Management Operator
At the CVWMC, a new operator position was previously approved in 2020 in anticipation of the regional organic transfer station operation slated for 2022, as well as to support other diversion activities.
 - 1 Environmental Technician
The CSWM service currently use an environmental consultant to complete all groundwater and surface water monitoring field work in support of the Environmental Monitoring Plans for the five landfills within the CSWM service. The intention is the take this role in house by creating a technical support position with a focus on environmental and civil skills for the solid waste service to gain a greater understanding and experience of the landfill environmental conditions within the Solid Waste team. This position would replace significant third party expenses and provide support for CVWMC operations as well as regulatory compliance at all of the Comox Strathcona Waste Management disposal and diversion facilities. The estimated value of work consultants and contractors that this position would displace is approximately \$170,000 once the Environmental Technician is fully trained.
- The continuation of the Engineering Analyst student position required to assist with the significant capital project work load in 2022.
- Other minor allocation changes.

The new regional organics compost facility operations will be operated via contracted services. A new sub-function 394 was created for the service to manage and separate ongoing costs associated with the regional organics facility which will include the contract costs.

Capital

Capital spending for 2022, all approved in 2021, is projected at \$29,135,906 and is summarized below in Table 4. The amounts currently anticipated to be carried forward from 2021 will be fulsomely detailed in the proposed financial plan. Additional project details are provided below the table for the more significant projects. The detailed capital plan is provided as Appendix B.

Table 4: 2022 Planned Capital Spending

Capital Projects	2022 Budget
Quadra Island Recycle BC Depot	150,000
Land Purchase	C/F
CVWMC Fiber Optic Upgrade	250,000
CV & CR Scale Software Replacement	75,000
CVWMC Cell 2 Construction	12,597,331
CVWMC Cell 1 Gas Headers and Collection	180,000
CRWMC Regional Composting Facility	4,300,000
CRWMC Landfill Closure	10,548,575
Annual Capital Equipment Allowance	60,000
Fleet Vehicle Replacement	105,000
Equipment replacement – 150 Tonne Excavator	250,000
Equipment replacement – Roll Off Bins	100,000
Equipment purchase – Shredder	520,000
Total capital expenditures	29,135,906

Quadra Island Recycle BC Depot – in anticipation of the Board approval of the recommendation to proceed with the Recycle BC depot conversion on Quadra Island, \$150,000 has been earmarked to undertake the necessary improvements to meet Recycle BC requirements.

Land Purchase – the carry forward is the balance from the land purchase from 2021. There may be opportunity to utilize the remaining funds to purchase other adjacent lands to further improve buffer around the landfill. Staff will report back on this opportunity in 2022.

Comox Valley and Campbell River scale software replacement – The landfill weighing scale software was purchased in 2011 and was identified through the Asset Management Plan review process to be a critical asset nearing its end of service life and requires replacement to meet ongoing operational service needs.

CVWMC Cell 2 Construction – the design work for Cell 2 is at 90% design and based on a refined estimate, the original construction cost estimate of \$8,838,000 has been updated to \$13,010,000, which includes \$10,400,000 for the construction of the cell and \$2,500,000 for additional leachate handling and storage capacity. The increase in budget is attributed to:

- Leachate pond
- Screening berm and perimeter access road
- Larger excavation due to re-orientation of cell for more airspace
- Cost increases associated with COVID-19 pandemic related to cost escalations

CVWMC Cell 1 gas headers and collection – the landfill gas collection system for Cell 1 is installed as the cell is constructed. A new gas header is required to connect Cell 1 and the future Cell 2 to the landfill gas collection system and flare.

Regional composting facility – construction for both the compost facility at CRWMC and the transfer station at CVWMC have begun with completion in fall 2022. Total project cost is \$17,300,000 and the project is funded by a combination of grants, debt and capital works reserves.

CRWMC Landfill closure– the historical landfill at the CRWMC has reached full capacity. Design work for the closure is near completion, which includes detailed design of all liner systems, storm water management, gas collection systems and flare, with construction beginning 2022.

Funding for the capital projects is provided by a combination of grant funding, debt and reserves. In 2022 and 2023 capital spending is focused on the following:

- Completion of regional organics – fall 2021/2022
- Closure of the CRWMC historical landfill - 2022
- Cell 2 expansion at the CVWMC – 2022

According to the current timelines, after 2023, capital spending is projected to drop off significantly with smaller closure projects and transfer stations occurring in Tahsis and Zeballos slated from 2023-2025 as well as Gold River closure from 2026-2027. However, based on the updated financial modelling and given the available airspace at the Tahsis, Zeballos and Gold River landfills, staff are recommending to delay these closures and transfer station construction activities to provide some relief from both a financial and resourcing perspective. Furthermore, delaying these projects will provide staff the necessary time to conduct fulsome first nation consultation in these communities as part of the siting assessment.

Based on estimated fill plan and Cell 2 estimates, Cell 3 construction for the CVWMC is currently planned for 2031 with a placeholder of \$10,000,000.

The CSWM service has begun to utilize asset management strategies for the ongoing management of assets over their lifecycle in order to maximize available funding and ensure operational efficiencies. Asset management practices are also a key requirement for the application of senior government grants. An asset management plan has been completed for the service and has been utilized to develop the 2022 – 2026 CSWM Financial Plan.

In November 2014, the CSWM Board adopted a loan authorization bylaw which authorizes the borrowing of \$45,295,000 for the three large capital projects in the CSWM service. To date the service has secured long-term financing for the CVWMC historical landfill closure, interim financing for the new CVWMC engineered landfill and leachate treatment facility, and interim financing for the planning works for the CRWMC historical landfill closure. All three large capital projects listed in Table 5 are included in the preliminary Financial Plan and funded by debt proceeds. The table shows that approved, debt utilized and estimated remaining debt requirements. The funding model results in a significant reduction in borrowing utilized, thereby reducing future debt servicing costs significantly.

Table 5: Debt for the CSWM Service Capital Projects

CSWM Projects Borrowing	Approved	Debt Utilized	Remaining Utilization	Unutilized
CVWMC Closure	\$10,620,000	\$8,045,000	\$-	\$2,575,000
CVWMC Expansion	\$21,550,000	\$14,419,192	\$-	\$7,130,808
CRWMC Closure	\$13,125,000	\$234,307	\$11,632,559	\$1,258,134
Approved 2021-2025 Financial Plan	\$45,295,000	\$22,698,499	\$11,632,559	\$10,963,942
Amendment Cell 2 CVWMC			\$2,180,000	\$2,180,000
Amended 2021-2025 Financial Plan	\$45,295,000	\$22,698,499	\$13,812,559	\$8,783,942

Reserves

The CSWM service is required to maintain reserves in accordance with provincial regulation and to report under PSAB standard PS 3270 for solid waste landfill closure and post closure liability. This includes requirements for closure and post-closure care, and determining the liability based on the sites’ volumetric capacity and usage. The new PS 3280 Asset Retirement Obligations standard, announced in 2018, will replace PS 3270 and comes into effect for annual financial statements relating to fiscal years beginning on or after April 1, 2022. In addition, the service also maintains a future expenditure reserve for liability purposes, a capital works reserve for future capital project requirements as well as an engineered landfill reserve. Table 6 provides current and future reserve fund balances based on the preliminary financial plan. The use of reserve funds is limited to specific requirements for the reserve as outlined in its establishment bylaw.

Table 6: CSWM Reserve Fund Balances

Reserve Fund	2021 (projected)	2026
Future expenditure	3,250,467	2,050,467
Capital works	9,700,920	6,077,250
Engineered landfill construction	2,404,343	2,404,343
Landfill closure	2,027,781	996,852
Total	17,383,511	11,528,912

Ongoing contributions to the Capital Works Reserve Fund have been significant in recent years in order to fund the major capital program in support of equipment and information technologies replacements, closures of historical landfills and construction of new landfill cells, leachate treatment and gas collection. There are annual allocations, in addition to excess fund transfers, where possible, from requisition and annual surpluses.

Citizen/Public Relations

The CSWM service is funded through a combination of tax requisition and the collection of tipping fees at the regional waste management centers. The preliminary 2022-2026 financial plan includes a tax requisition of \$5,000,000 for 2022, with step increases back up to \$6,000,000 over the five years of the preliminary financial plan. Tipping fees were last increased in 2020 to \$140/tonne and will be maintained for 2022, with an increase slated for 2023 to reflect changes in the Consumer Price Index.

- Attachments: Appendix A – “CSWM 2022-2026 Preliminary Operating Financial Plan”
- Appendix B – “CSWM 2022-2031 Preliminary Capital Financial Plan”
- Appendix C – “CSWM 2018-2021 Budget vs. Actual Comparisons”

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2021 Actual	2021 Budget	2022 Budget	2023 Financial	2024 Financial	2025 Financial	2026 Financial
01 - General Revenue Fund								
391 - Comox Strathcona Waste Management								
Revenues								
391 - Comox Strathcona Waste Management								
01-1-391-009	Gil Local Govt	136	0	0	0	0	0	0
01-1-391-019	Reqn Elect/Spec Prov Govt	1,764,017	1,763,472	1,763,472	1,957,454	1,957,454	2,116,166	2,116,166
01-1-391-020	Reqn Municipal	3,235,983	3,236,528	3,236,528	3,592,546	3,592,546	3,883,834	3,883,834
01-1-391-117	Tipping Fees	9,101,606	9,533,500	10,025,750	10,481,300	10,783,836	10,970,306	11,278,223
01-1-391-128	Other Revenue	500	0	0	0	0	0	0
01-1-391-131	Recoveries - Recycling BC Incentives	131,590	100,000	147,000	147,000	147,000	147,000	147,000
01-1-391-132	Recoveries - Scrap	212,485	68,000	97,000	98,500	100,030	101,591	103,183
01-1-391-133	Recoveries - Other	195,977	0	0	50,000	100,000	100,000	100,000
01-1-391-135	Recoveries-Other Functions	8,000	41,000	41,000	41,000	41,000	41,000	6,000
01-1-391-150	Surplus Prior Year	1,765,593	1,654,758	0	0	0	0	0
01-1-391-151	Funds Allocated from Prior Year	116,009	116,009	116,010	116,010	0	0	0
391 - Comox Strathcona Waste Management		16,531,896	16,513,267	15,426,760	16,483,810	16,721,866	17,359,897	17,634,406
Revenues								
		16,531,896	16,513,267	15,426,760	16,483,810	16,721,866	17,359,897	17,634,406
Expenses								
391 - Comox Strathcona Waste Management								
01-2-391-200	Support Services	716,180	716,180	823,822	834,281	844,949	855,830	855,830
01-2-391-212	Grants Uncond Local Govt	350,000	350,000	350,000	300,000	300,000	300,000	300,000
01-2-391-214	Grants Cond Local Agencies	0	29,000	30,000	30,000	30,000	30,000	30,000
01-2-391-216	Municipal Contract	152,018	337,516	322,182	324,705	332,036	337,170	342,298
01-2-391-220	Salaries & Wages	1,529,381	1,879,447	2,111,888	2,153,495	2,195,938	2,239,255	2,283,453
01-2-391-221	Directors Remuneration	19,110	61,552	61,552	61,552	61,552	61,552	61,552
01-2-391-225	Benefits	348,458	496,068	562,840	574,273	585,951	597,859	610,015
01-2-391-237	Employer Health Tax	30,391	44,774	50,917	51,960	53,015	54,093	55,189
01-2-391-238	WCB	32,750	38,685	56,823	57,983	59,166	60,368	61,593
01-2-391-245	Uncollectible Accounts	(85)	200	200	200	200	200	200
01-2-391-246	Bank Charges	31,287	44,000	44,000	44,000	44,000	44,000	44,000
01-2-391-251	Cash Overage/Shortage	(132)	0	0	0	0	0	0
01-2-391-257	Clothing/Laundrying	5,498	9,000	9,100	9,282	9,468	9,657	9,850
01-2-391-262	Contracts - Operating	1,979,178	2,500,912	2,926,000	2,780,730	2,823,017	2,931,421	2,971,949
01-2-391-266	Deliveries/Transportation	7,067	11,000	11,180	11,364	11,551	11,742	11,936
01-2-391-270	Freon Removal	0	8,000	12,000	12,000	12,000	12,000	12,000

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2021 Actual	2021 Budget	2022 Budget	2023 Financial	2024 Financial	2025 Financial	2026 Financial
01-2-391-275	Permits/Licences	2,322	3,500	3,500	3,500	3,500	3,500	3,500
01-2-391-276	Software Licence/Mtce	12,552	27,900	24,900	18,900	18,900	18,900	18,900
01-2-391-281	Materials & Supplies	22,708	60,000	73,200	73,557	73,918	74,282	74,650
01-2-391-284	Meeting Expense	517	1,000	10,000	10,000	10,000	10,000	10,000
01-2-391-293	Office Expenses	16,061	14,000	16,020	16,240	16,465	16,694	16,928
01-2-391-296	Postage	90	500	500	500	500	500	500
01-2-391-303	Recycling/Diversion Initiatives	872,455	1,247,200	1,056,900	1,001,888	1,003,898	1,016,173	1,028,717
01-2-391-305	Safety Equipment	3,176	5,000	5,000	5,100	5,202	5,306	5,412
01-2-391-311	Signs	6,821	14,000	15,000	11,000	11,000	11,000	11,000
01-2-391-314	Telephone & Alarm Lines	8,216	11,040	11,050	11,050	11,050	11,050	11,050
01-2-391-319	Training/Development & Conferences	4,712	9,575	26,075	38,575	42,925	41,575	39,925
01-2-391-320	Travel	1,735	3,500	17,250	23,500	23,500	23,500	23,500
01-2-391-335	Advertising	28,604	70,000	50,000	20,000	18,000	18,000	0
01-2-391-340	Dues And Memberships	3,972	10,400	11,075	11,075	11,075	11,075	11,075
01-2-391-347	Library/Publications	0	650	663	676	690	704	718
01-2-391-353	Public Relations	223	650	650	650	650	650	650
01-2-391-366	Engineering Fees	137,346	285,000	297,181	246,706	278,440	110,209	112,013
01-2-391-369	Insurance Liability	8,500	8,500	8,136	8,461	8,799	9,151	0
01-2-391-372	Insurance Property	12,493	11,729	12,198	12,686	13,193	13,721	0
01-2-391-381	Legal Fees	363	40,000	45,000	45,000	45,000	45,000	45,000
01-2-391-385	Gis Services	130	5,000	5,000	5,000	5,000	5,000	5,000
01-2-391-387	Other Prof Fees	126,751	240,000	320,700	220,754	227,316	221,885	228,962
01-2-391-400	Contracted Svcs Buildings/Land Mtce	139,508	275,900	237,550	242,096	246,731	251,457	256,277
01-2-391-403	Buildings Repairs & Mtce	997	1,000	1,500	1,500	1,500	1,500	1,500
01-2-391-409	Hydro	13,256	21,653	22,303	22,525	22,750	22,977	23,206
01-2-391-410	Carbon Offset	3,981	163,981	3,981	3,981	3,981	3,981	0
01-2-391-412	Janitorial/Cleaning Supplies	1,215	2,000	2,000	2,040	2,081	2,123	2,165
01-2-391-415	Landscaping/Grounds Mtce	0	4,000	4,000	4,000	4,000	4,000	4,000
01-2-391-421	Rental/Lease Buildings	251	3,650	16,200	16,200	16,200	16,200	16,200
01-2-391-425	Property/Parcel Taxes	2,345	0	0	0	0	0	0
01-2-391-430	Water	1,374	2,100	1,800	1,800	1,800	1,800	1,800
01-2-391-438	Contract Svcs Equip/Mach	237,685	434,200	524,200	445,840	450,452	463,167	411,686
01-2-391-441	Fuel/Lubricants - Mach/Equip	129,860	121,105	163,400	166,574	169,811	173,110	176,475
01-2-391-444	Rental/Leases - Mach/Equip	37,700	48,201	111,200	111,250	111,301	30,353	30,406
01-2-391-447	Repairs/Mtce Mach/Equip	24,714	25,000	26,000	26,520	27,050	27,591	28,143

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2021 Actual	2021 Budget	2022 Budget	2023 Financial	2024 Financial	2025 Financial	2026 Financial
01-2-391-458	Fuel/Lubricants Vehicle	4,756	12,300	14,000	14,280	14,566	14,857	15,154
01-2-391-461	Insurance/Licence Vehicle	10,248	12,779	13,290	13,822	14,375	14,949	0
01-2-391-464	Repairs & Mtce Vehicle	1,854	6,000	6,000	6,060	6,120	6,182	6,244
01-2-391-468	Minor Capital	56,086	143,700	315,800	106,000	102,800	100,000	100,000
01-2-391-485	Contr To Capital Works Reserve	3,250,086	3,250,086	983,378	2,547,222	2,060,157	1,796,991	2,145,556
01-2-391-489	Reserve Contr Other	1,930,093	1,930,093	466,010	700,000	900,000	900,000	800,000
01-2-391-505	Debt Charges-Principal	334,450	334,450	913,266	913,266	913,266	1,742,621	1,742,621
01-2-391-506	Debt Charges-Interest	377,206	587,528	898,426	898,426	1,194,264	1,295,498	1,295,498
391 - Comox Strathcona Waste Management		13,028,512	15,975,204	14,106,806	15,274,045	15,455,069	16,082,379	16,354,296
392 - CSWM Post Landfill Closure								
01-2-392-220	Salaries & Wages	37,920	57,786	61,722	65,790	66,878	67,989	69,123
01-2-392-225	Benefits	7,603	16,408	15,181	15,486	15,798	16,118	16,442
01-2-392-237	Employer Health Tax	750	1,443	1,323	1,351	1,378	1,406	1,434
01-2-392-238	WCB	825	1,247	1,477	1,508	1,537	1,568	1,600
01-2-392-266	Deliveries/Transportation	78	500	750	1,000	1,000	1,000	1,000
01-2-392-275	Permits/Licences	307	100	750	1,000	1,000	1,000	1,000
01-2-392-276	Software Licence/Mtce	304	750	1,500	1,500	1,500	1,500	1,500
01-2-392-281	Materials & Supplies	1,344	3,500	3,570	7,282	7,428	7,576	7,728
01-2-392-293	Office Expenses	0	100	102	208	212	216	220
01-2-392-305	Safety Equipment	0	500	0	0	0	0	0
01-2-392-314	Telephone & Alarm Lines	917	1,000	1,368	1,656	1,684	1,714	1,304
01-2-392-319	Training/Development & Conferences	0	600	612	624	636	649	662
01-2-392-320	Travel	0	650	663	676	690	704	718
01-2-392-400	Contracted Svcs Buildings/Land Mtce	230	5,500	5,500	15,000	15,500	18,000	18,000
01-2-392-409	Hydro	5,360	10,080	15,282	20,976	21,396	21,824	22,260
01-2-392-438	Contract Svcs Equip/Mach	383	22,000	29,340	27,687	52,876	41,594	42,326
01-2-392-447	Repairs/Mtce Mach/Equip	2,578	5,000	5,100	10,404	10,612	10,824	11,040
01-2-392-458	Fuel/Lubricants Vehicle	179	650	1,200	2,000	2,060	2,122	2,186
01-2-392-461	Insurance/Licence Vehicle	1,059	891	927	964	1,003	1,043	0
392 - CSWM Post Landfill Closure		59,836	128,705	146,367	175,112	203,188	196,847	198,543
393 - Leachate Treatment Plant								
01-2-393-220	Salaries & Wages	79,478	102,172	119,791	121,994	124,241	126,533	128,873
01-2-393-225	Benefits	16,831	29,382	31,349	31,980	32,624	33,282	33,953
01-2-393-237	Employer Health Tax	1,620	2,548	2,732	2,787	2,843	2,901	2,959
01-2-393-238	WCB	1,783	2,201	3,049	3,111	3,174	3,236	3,302

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2021 Actual	2021 Budget	2022 Budget	2023 Financial	2024 Financial	2025 Financial	2026 Financial
01-2-393-254	Chemicals	42,358	70,000	80,000	103,000	106,090	109,273	112,551
01-2-393-266	Deliveries/Transportation	209	1,500	1,530	1,561	1,592	1,624	1,656
01-2-393-275	Permits/Licences	894	1,500	1,500	1,500	1,500	1,500	1,500
01-2-393-276	Software Licence/Mtce	4,860	7,500	6,000	6,120	6,242	6,367	6,494
01-2-393-281	Materials & Supplies	7,992	16,000	16,320	16,646	16,979	17,318	17,664
01-2-393-305	Safety Equipment	0	1,000	1,020	1,040	1,061	1,082	1,104
01-2-393-314	Telephone & Alarm Lines	645	1,500	1,500	1,500	1,500	1,500	1,500
01-2-393-319	Training/Development & Conferences	175	1,000	1,000	1,000	1,000	1,000	1,000
01-2-393-320	Travel	74	1,000	1,000	1,000	1,000	1,000	1,000
01-2-393-372	Insurance Property	5,436	5,400	5,400	5,400	5,400	5,400	0
01-2-393-378	Lab Analysis	3,338	6,000	6,300	6,426	6,555	6,686	6,820
01-2-393-387	Other Prof Fees	0	6,000	6,000	6,000	6,000	6,000	6,000
01-2-393-400	Contracted Svcs Buildings/Land Mtce	3,578	4,800	4,896	4,994	5,094	5,196	5,300
01-2-393-403	Buildings Repairs & Mtce	0	1,000	1,000	1,000	2,000	2,000	2,000
01-2-393-409	Hydro	27,880	58,900	60,667	75,000	75,750	76,508	77,273
01-2-393-410	Carbon Offset	64	64	64	64	64	64	64
01-2-393-412	Janitorial/Cleaning Supplies	0	500	510	520	530	541	552
01-2-393-430	Water	4,837	10,000	10,000	10,000	10,000	10,000	0
01-2-393-438	Contract Svcs Equip/Mach	12,052	10,000	25,000	25,500	26,010	26,530	27,061
01-2-393-441	Fuel/Lubricants - Mach/Equip	2,498	10,000	5,500	5,610	5,722	5,836	5,953
01-2-393-444	Rental/Leases - Mach/Equip	0	1,000	1,000	1,000	1,200	1,200	1,200
01-2-393-447	Repairs/Mtce Mach/Equip	9,310	10,000	12,000	14,000	16,000	18,000	18,000
01-2-393-458	Fuel/Lubricants Vehicle	719	1,500	1,530	1,561	1,592	1,624	1,656
01-2-393-461	Insurance/Licence Vehicle	0	891	927	964	1,003	1,043	0
01-2-393-464	Repairs & Mtce Vehicle	140	0	500	510	520	530	541
01-2-393-468	Minor Capital	31,219	46,000	40,000	10,000	10,000	10,000	10,000
393 - Leachate Treatment Plant		257,990	409,358	448,085	461,788	473,286	483,774	475,976
394 - Regional Organics Composting Facility and Transfer Station								
01-2-394-220	Salaries & Wages	0	0	23,182	13,446	13,715	13,989	14,269
01-2-394-225	Benefits	0	0	3,823	3,899	3,977	4,057	4,138
01-2-394-237	Employer Health Tax	0	0	330	336	343	350	357
01-2-394-238	WCB	0	0	368	375	383	390	398
01-2-394-262	Contracts - Operating	0	0	185,000	450,660	457,420	464,281	471,245
01-2-394-275	Permits/Licences	0	0	0	500	500	500	500
01-2-394-281	Materials & Supplies	0	0	450,000	5,000	5,000	5,000	5,000

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2021 Actual	2021 Budget	2022 Budget	2023 Financial	2024 Financial	2025 Financial	2026 Financial
01-2-394-305	Safety Equipment	0	0	1,000	1,500	1,530	1,561	1,592
01-2-394-314	Telephone & Alarm Lines	0	0	300	1,000	1,000	1,000	1,000
01-2-394-335	Advertising	0	0	30,000	10,000	10,000	10,000	10,000
01-2-394-378	Lab Analysis	0	0	0	1,000	1,000	1,000	1,000
01-2-394-387	Other Prof Fees	0	0	15,000	15,000	0	0	0
01-2-394-400	Contracted Svcs Buildings/Land Mtce	0	0	500	2,000	3,000	2,000	3,000
01-2-394-403	Buildings Repairs & Mtce	0	0	0	1,000	2,000	2,000	2,000
01-2-394-409	Hydro	0	0	15,000	25,000	25,000	25,000	25,000
01-2-394-438	Contract Svcs Equip/Mach	0	0	1,000	7,150	10,455	10,769	11,092
01-2-394-444	Rental/Leases - Mach/Equip	0	0	0	35,000	55,000	55,000	55,000
394 - Regional Organics Composting Facility and Transfer Station		0	0	725,503	572,866	590,323	596,897	605,591
Expenses		(13,346,338)	(16,513,267)	(15,426,761)	(16,483,811)	(16,721,866)	(17,359,897)	(17,634,406)
391 - Comox Strathcona Waste Management		3,185,558	0	(1)	(1)	0	0	0
01 - General Revenue Fund		3,185,558	0	(1)	(1)	0	0	0

Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues							
040R - Requisition							
019 - Reqn Elect/Spec Prov Govt	EA tax requisition		1,763,472	1,957,454	1,957,454	2,116,166	2,116,166
020 - Reqn Municipal	Municipal tax requisition		3,236,528	3,592,546	3,592,546	3,883,834	3,883,834
		Total:	5,000,000	5,550,000	5,550,000	6,000,000	6,000,000
080R - Applications/Permit fees							
117 - Tipping Fees	CR/CV Asbestos	15,000		15,000	15,000	15,000	15,000
117 - Tipping Fees	CR/CV WMC's carcasses/controlled waste rate	38,000		38,760	39,535	40,326	41,133
117 - Tipping Fees	CR/CV WMC's clean fill	66,000		67,320	68,666	70,039	71,440
117 - Tipping Fees	CR/CV WMC's commercial recycling	2,500		2,500	2,500	2,500	2,500
117 - Tipping Fees	CR/CV WMC's construction waste	1,508,000		1,538,160	1,568,923	1,600,301	1,632,307
117 - Tipping Fees	CR/CV WMC's divertible wood waste	67,000		67,000	67,000	67,000	67,000
117 - Tipping Fees	CR/CV WMC's ICI/household	4,422,000		4,510,440	4,600,649	4,692,662	4,786,515
117 - Tipping Fees	CR/CV WMC's mattress diversion with EPR operation by 2025	113,000		115,260	117,565	0	0
117 - Tipping Fees	CR/CV WMC's mixed waste with recyclables	114,000		116,280	118,606	120,978	123,398
117 - Tipping Fees	CR/CV WMC's municipal by contract - full organics diversion starting 2023 at \$145/tonne	2,840,000		2,650,000	2,703,000	2,757,060	2,812,201
117 - Tipping Fees	CR/CV WMC's organics/food waste - Courtenay and CR starting September 2022	261,250		770,000	880,000	990,000	1,100,000
117 - Tipping Fees	CR/CV WMC's Recyclable Drywall/gypsum	367,000		374,340	381,827	389,464	397,253
117 - Tipping Fees	CR/CV WMC's yard waste	212,000		216,240	220,565	224,976	229,476
			10,025,750	10,481,300	10,783,836	10,970,306	11,278,223
		Total:	10,025,750	10,481,300	10,783,836	10,970,306	11,278,223
090R - Other Revenue/Recoveries							
131 - Recoveries - Recycling BC	Recycle BC incentive estimate		147,000	147,000	147,000	147,000	147,000
132 - Recoveries - Scrap	Batteries	22,000		22,000	22,000	22,000	22,000
132 - Recoveries - Scrap	Scrap Metal Recoveries - all facilities	75,000		76,500	78,030	79,591	81,183
			97,000	98,500	100,030	101,591	103,183
133 - Recoveries - Other	Landfill Gas Utilization (per updated 2021 draft agreement)		0	50,000	100,000	100,000	100,000
135 - Recoveries-Other Functions	From function #337 for biosolids leachate treatment	35,000		35,000	35,000	35,000	0
135 - Recoveries-Other Functions	Recovery from Denman Island Refuse - Transfer of time Manager of solid waste/other operations staff/branch assistant. Tsfr fr function #362	2,000		2,000	2,000	2,000	2,000

Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
135 - Recoveries-Other Functions	Recovery from Hornby Island Refuse - Transfer of time Manager of solid waste/other operation staff/branch assistant. Tsfr fr function #360	2,000		2,000	2,000	2,000	2,000
135 - Recoveries-Other Functions	Recovery from Royston - Transfer of time Manager of solid waste/other operations staff/branch assistant. Tsfr fr function #366	2,000		2,000	2,000	2,000	2,000
			41,000	41,000	41,000	41,000	6,000
		Total:	285,000	336,500	388,030	389,591	356,183
160R - Prior year surplus							
150 - Surplus Prior Year	Cfwd 2020 - Carbon Offset Purchase - Cowichan Energy Alternatives - to be put back into reserves	0		0	0	0	0
150 - Surplus Prior Year	General Surplus as at April 1, 2021	0		0	0	0	0
			0	0	0	0	0
151 - Funds Allocated from Prior Year			116,010	116,010	0	0	0
		Total:	116,010	116,010	0	0	0
		Total Revenues:	15,426,760	16,483,810	16,721,866	17,359,897	17,634,406

Expenditures

010 - Operating

200 - Support Services	HR	109,196		109,196	109,196	109,196	109,196
200 - Support Services	IS	154,908		154,908	154,908	154,908	154,908
200 - Support Services	Rent	36,788		36,788	36,788	36,788	36,788
200 - Support Services	Support	522,930		533,389	544,057	554,938	554,938
			823,822	834,281	844,949	855,830	855,830
212 - Grants Uncond Local Govt	Annual host community payment per agreement with the City of Campbell River (expires 2022 or at closure of CRWMC landfill)	50,000		0	0	0	0
212 - Grants Uncond Local Govt	Annual host community payment per agreement with Village of Cumberland (expires 2032)	300,000		300,000	300,000	300,000	300,000
			350,000	300,000	300,000	300,000	300,000
214 - Grants Cond Local Agencies	Tipping fees waiver		30,000	30,000	30,000	30,000	30,000
216 - Municipal Contract	Gold River site lease (contract expires 2025)	33,800		34,500	35,200	36,000	36,720
216 - Municipal Contract	Gold River transfer station operation (contract expires 2025)	118,453		118,453	123,238	125,703	128,217
216 - Municipal Contract	Sayward bulky waste clean up	6,000		6,000	6,000	6,000	6,000
216 - Municipal Contract	Sayward MSW trucking supplement - Unified Transportation Plan	10,129		10,332	10,539	10,750	10,965
216 - Municipal Contract	Sayward rental of (Mainroad) highways yard for bulky waste clean up	7,800		7,800	7,800	7,800	7,800
216 - Municipal Contract	Village of Tahsis for operation of landfill and recycling. (contract expires 2022)	130,000		131,300	132,613	133,939	135,278

Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
216 - Municipal Contract	Zeballos - Village of Zeballos for operation of landfill (contract renewal in process)	8,000		8,160	8,323	8,489	8,659
216 - Municipal Contract	Zeballos - Village of Zeballos for operation of RecycleBC depot (contract renewal in process)	8,000		8,160	8,323	8,489	8,659
			322,182	324,705	332,036	337,170	342,298
245 - Uncollectible Accounts	Uncollectible Accounts		200	200	200	200	200
246 - Bank Charges	CRWMC Visa/MasterCard/Interac Charges	13,000		13,000	13,000	13,000	13,000
246 - Bank Charges	CVWMC Visa/MasterCard/Interac Charges	15,000		15,000	15,000	15,000	15,000
246 - Bank Charges	Visa/MasterCard/Interact Charges (account payments made through head office POS)	16,000		16,000	16,000	16,000	16,000
			44,000	44,000	44,000	44,000	44,000
257 - Clothing/Laundering	CVWMC Coveralls service contract	5,100		5,202	5,306	5,412	5,520
257 - Clothing/Laundering	CVWMC Personal Protective Equipment	4,000		4,080	4,162	4,245	4,330
			9,100	9,282	9,468	9,657	9,850
262 - Contracts - Operating	Bird control contract CV and CR (contract expires 2021) includes allowance	278,500		228,500	228,500	228,500	228,500
262 - Contracts - Operating	CIWMC transfer station operation (contract expires 2021)	120,000		124,000	128,000	132,000	133,000
262 - Contracts - Operating	CIWMC - Transportation waste & scrap metal (contract expires 2022)	122,000		124,440	126,929	129,468	132,057
262 - Contracts - Operating	CRWMC Allowance for operating contract (adjustment and misc work)	50,000		0	0	0	0
262 - Contracts - Operating	CRWMC landfill & transfer station operating contract (contract expires June 2024)	1,248,000		1,266,720	1,285,721	1,305,007	1,324,582
262 - Contracts - Operating	CRWMC transportation: Waste transport operation contract - per trip (contract expires June 2024)	720,000		730,800	741,762	752,888	764,181
262 - Contracts - Operating	CVWMC Organic composting (contract expires 2022)	96,000		0	0	0	0
262 - Contracts - Operating	CVWMC transportation recycling (contract expires 2022)	8,500		8,500	8,670	8,843	9,020
262 - Contracts - Operating	Gold River - Transportation of waste & scrap metal (contract expires 2022)	80,000		81,600	83,232	84,897	86,595
262 - Contracts - Operating	Hornby - Transportation of waste & scrap metal (contract expires 2022)	96,000		97,920	99,878	101,876	103,914
262 - Contracts - Operating	Kyuquot-Area A transportation (barging & trucking to GRWMC)	20,000		20,400	20,808	21,224	21,648
262 - Contracts - Operating	Quadra Island recycling depot operation	30,000		40,000	40,800	41,616	42,448
262 - Contracts - Operating	Sayward Area A transportation collection events (contract expires 2022)	17,000		17,340	17,687	18,041	18,402
262 - Contracts - Operating	Sayward recycling depot operations (contract expires 2023)	25,500		26,010	26,530	27,061	27,602
262 - Contracts - Operating	Tahsis - Transportation scrap metal (contract expires 2022)	10,000		10,000	10,000	40,000	40,000
262 - Contracts - Operating	Zeballos - Transportation scrap metal (contract expires 2022)	4,500		4,500	4,500	40,000	40,000
			2,926,000	2,780,730	2,823,017	2,931,421	2,971,949
266 - Deliveries/Transportation	Allocation for freight, courier and deliveries	1,500		1,500	1,500	1,500	1,500

Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
266 - Deliveries/Transportation	CRWMC Courier & general freight	1,530		1,561	1,592	1,624	1,656
266 - Deliveries/Transportation	CVWMC Courier & general freight	7,650		7,803	7,959	8,118	8,280
266 - Deliveries/Transportation	Education programs - deliveries/transportation	500		500	500	500	500
			11,180	11,364	11,551	11,742	11,936
270 - Freon Removal	CRWMC Freon removal non MARR	3,000		3,000	3,000	3,000	3,000
270 - Freon Removal	CVWMC Freon removal non MARR	7,000		7,000	7,000	7,000	7,000
270 - Freon Removal	Remote facilities	2,000		2,000	2,000	2,000	2,000
			12,000	12,000	12,000	12,000	12,000
275 - Permits/Licences	CVWMC Two way radio license fees		3,500	3,500	3,500	3,500	3,500
276 - Software Licence/Mtce	Allowance for additional fees	1,000		1,000	1,000	1,000	1,000
276 - Software Licence/Mtce	CMMS (AM) annual licensing and maintenance fee	3,900		3,900	3,900	3,900	3,900
276 - Software Licence/Mtce	Equipment maintenance software - CVWMC	7,000		1,000	1,000	1,000	1,000
276 - Software Licence/Mtce	PacWeigh software - annual maintenance	8,000		8,000	8,000	8,000	8,000
276 - Software Licence/Mtce	Waste diversion app	5,000		5,000	5,000	5,000	5,000
			24,900	18,900	18,900	18,900	18,900
281 - Materials & Supplies	Asbestos Bags	15,000		15,000	15,000	15,000	15,000
281 - Materials & Supplies	CIWMC misc supplies for recycling operations and transfer stations	6,000		6,000	6,000	6,000	6,000
281 - Materials & Supplies	CVWMC Miscellaneous consumable materials and shop supplies	35,700		36,057	36,418	36,782	37,150
281 - Materials & Supplies	Education programs - materials & supplies	5,000		5,000	5,000	5,000	5,000
281 - Materials & Supplies	Environmental Technician groundwater sampling supplies	7,000		7,000	7,000	7,000	7,000
281 - Materials & Supplies	Illegal dumping materials	2,000		2,000	2,000	2,000	2,000
281 - Materials & Supplies	Recycle BC Depots	2,500		2,500	2,500	2,500	2,500
			73,200	73,557	73,918	74,282	74,650
284 - Meeting Expense	CS Waste Mgt Board Meetings		10,000	10,000	10,000	10,000	10,000
293 - Office Expenses	CRWMC - computer system maintenance and repairs	1,020		1,040	1,061	1,082	1,104
293 - Office Expenses	CRWMC - Stationary & office supplies	5,000		5,100	5,202	5,306	5,412
293 - Office Expenses	CVWMC - Stationary & office supplies	5,000		5,100	5,202	5,306	5,412
293 - Office Expenses	RSW General Office Supplies	5,000		5,000	5,000	5,000	5,000
			16,020	16,240	16,465	16,694	16,928
296 - Postage			500	500	500	500	500
303 - Recycling/Diversion Initiatives	Gold River tires processing	400		400	400	400	400
303 - Recycling/Diversion Initiatives	Analytical drywall testing for asbestos	2,000		2,000	2,000	2,000	2,000
303 - Recycling/Diversion Initiatives	CRWMC commercial recycling	8,000		8,160	8,323	8,489	8,659
303 - Recycling/Diversion Initiatives	CRWMC tires processing	2,000		2,000	2,000	2,000	2,000
303 - Recycling/Diversion Initiatives	CRWMC Yard waste (Tipping fee)	35,000		0	0	0	0

Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
303 - Recycling/Diversion Initiatives	CVWMC commercial recycling	7,500		7,650	7,803	7,959	8,118
303 - Recycling/Diversion Initiatives	CVWMC tires processing	3,000		3,000	3,000	3,000	3,000
303 - Recycling/Diversion Initiatives	Drywall diversion program (Tipping fees)	197,000		197,000	197,000	197,000	197,000
303 - Recycling/Diversion Initiatives	Drywall diversion program (Transportation)	191,000		191,000	191,000	191,000	191,000
303 - Recycling/Diversion Initiatives	Hazardous waste permanent facilities at CR & CV	283,000		288,660	294,433	300,322	306,328
303 - Recycling/Diversion Initiatives	Hazardouse waste remote site collection	20,000		20,000	20,000	20,000	20,000
303 - Recycling/Diversion Initiatives	Non Recycle BC multi material recycling depots (Oyster River & Quadra Island)	120,000		90,000	91,800	93,636	95,509
303 - Recycling/Diversion Initiatives	Other locations commercial recycling	25,500		26,010	26,530	27,061	27,602
303 - Recycling/Diversion Initiatives	Quadra Island recycling garbage bin	8,500		8,670	8,843	9,020	9,200
303 - Recycling/Diversion Initiatives	Sayward recycling depot garbage bin	6,200		6,324	6,450	6,579	6,711
303 - Recycling/Diversion Initiatives	Small communities organic diversion - education, support and possible expansion	10,000		10,000	0	0	0
303 - Recycling/Diversion Initiatives	Transportation of divertible materials	91,800		94,554	97,391	100,313	103,322
303 - Recycling/Diversion Initiatives	Woodwaste diversion program (CR 747mt @ \$53.60, CV 561mt @ \$71.31)	46,000		46,460	46,925	47,394	47,868
			1,056,900	1,001,888	1,003,898	1,016,173	1,028,717
305 - Safety Equipment	CVWMC safety supplies/equipment		5,000	5,100	5,202	5,306	5,412
311 - Signs	Allowance	6,000		4,000	4,000	4,000	4,000
311 - Signs	CR Compost education centre - signs	0		0	0	0	0
311 - Signs	Facility signs - CIWMC	3,000		1,000	1,000	1,000	1,000
311 - Signs	Facility Signs - CRWMC	2,000		2,000	2,000	2,000	2,000
311 - Signs	Facility signs - CVWMC	2,000		2,000	2,000	2,000	2,000
311 - Signs	Facility signs - HIWMC	1,000		1,000	1,000	1,000	1,000
311 - Signs	Illegal dumping	1,000		1,000	1,000	1,000	1,000
			15,000	11,000	11,000	11,000	11,000
314 - Telephone & Alarm Lines	Mgr CSWM projects	1,200		1,200	1,200	1,200	1,200
314 - Telephone & Alarm Lines	334-6475 Mgr CSWM operations	1,200		1,200	1,200	1,200	1,200
314 - Telephone & Alarm Lines	CIWMC 935-6329 Telus landline	1,100		1,100	1,100	1,100	1,100
314 - Telephone & Alarm Lines	CRWMC 287-8529 Telus charges for modem line	1,100		1,100	1,100	1,100	1,100
314 - Telephone & Alarm Lines	CRWMC Alarm Monitoring charges	400		400	400	400	400
314 - Telephone & Alarm Lines	CRWMC Allowance - repairs and maintenance	250		250	250	250	250
314 - Telephone & Alarm Lines	CVWMC 336-8033 Telus	1,000		1,000	1,000	1,000	1,000
314 - Telephone & Alarm Lines	CVWMC 336-8073 Fax	1,000		1,000	1,000	1,000	1,000
314 - Telephone & Alarm Lines	CVWMC 336-8083 Telus	1,000		1,000	1,000	1,000	1,000
314 - Telephone & Alarm Lines	CVWMC alarm Monitoring	400		400	400	400	400
314 - Telephone & Alarm Lines	CVWMC Allowance - telephone and alarm service	700		700	700	700	700

Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
314 - Telephone & Alarm Lines	CVWMC Rogers wireless 702-1825 (split with compost facility)	500		500	500	500	500
314 - Telephone & Alarm Lines	Senior Mgr CSWM	1,200		1,200	1,200	1,200	1,200
			11,050	11,050	11,050	11,050	11,050
319 - Training/Development &	CSWM Training, courses & seminars	2,500		5,000	5,000	5,000	5,000
319 - Training/Development &	CVWMC allowance for certification & misc. training	9,000		18,000	18,000	18,000	18,000
319 - Training/Development &	CVWMC allowance for seminars/courses for landfill operators	5,000		5,000	5,000	5,000	5,000
319 - Training/Development &	CVWMC asbestos training	1,000		0	3,000	0	0
319 - Training/Development &	CVWMC first aid courses	650		650	2,000	650	2,000
319 - Training/Development &	CVWMC HHW training	3,000		0	0	3,000	0
319 - Training/Development &	CVWMC WHMIS training	700		700	700	700	700
319 - Training/Development &	CWMA	650		650	650	650	650
319 - Training/Development &	Mgmt/leadership development	2,000		7,000	7,000	7,000	7,000
319 - Training/Development &	RCBC	350		350	350	350	350
319 - Training/Development &	SWANA Symposium	1,225		1,225	1,225	1,225	1,225
			26,075	38,575	42,925	41,575	39,925
320 - Travel	Allowance for travel to development programs/conferences	2,500		5,000	5,000	5,000	5,000
320 - Travel	Allowance for travel within regional solid waste management area	1,250		2,500	2,500	2,500	2,500
320 - Travel	Board travel	10,000		10,000	10,000	10,000	10,000
320 - Travel	CVWMC allowance for meals & accommodation	1,000		1,000	1,000	1,000	1,000
320 - Travel	CVWMC allowance for travel	2,500		5,000	5,000	5,000	5,000
			17,250	23,500	23,500	23,500	23,500
335 - Advertising	CSWM general advertising	15,000		15,000	15,000	15,000	0
335 - Advertising	CSWM recycling depot	15,000		0	0	0	0
335 - Advertising	Single use plastics program	20,000		5,000	3,000	3,000	0
			50,000	20,000	18,000	18,000	0
340 - Dues And Memberships	Canadian Biogas Association	675		675	675	675	675
340 - Dues And Memberships	Coast Waste Mgmt corporate membership (CVRD/SRD)	4,500		4,500	4,500	4,500	4,500
340 - Dues And Memberships	CVWMC Molo certification	1,400		1,400	1,400	1,400	1,400
340 - Dues And Memberships	CVWMC SWANA	1,000		1,000	1,000	1,000	1,000
340 - Dues And Memberships	Various memberships (APEGBC/SWANA/BCWWA etc)	3,500		3,500	3,500	3,500	3,500
			11,075	11,075	11,075	11,075	11,075
347 - Library/Publications	Technical Publications		663	676	690	704	718
353 - Public Relations	Long service awards & allowance		650	650	650	650	650
366 - Engineering Fees	CSWM plan update (communications consultant/ graphics, Maura/Carey, allowance for sub committee work	50,000		140,000	50,000	0	0

Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
366 - Engineering Fees	Landfill groundwater monitoring (all landfills including Sawmill)	227,181		86,706	88,440	90,209	92,013
366 - Engineering Fees	Monitoring wells maintenance	20,000		20,000	20,000	20,000	20,000
366 - Engineering Fees	Waste Composition Study	0		0	120,000	0	0
			297,181	246,706	278,440	110,209	112,013
369 - Insurance Liability	Liability Insurance		8,136	8,461	8,799	9,151	0
372 - Insurance Property	Total Property Insured Value \$6,659,072		12,198	12,686	13,193	13,721	0
381 - Legal Fees	Labour relations matters	10,000		10,000	10,000	10,000	10,000
381 - Legal Fees	Legal Fees - Bylaws, etc	35,000		35,000	35,000	35,000	35,000
			45,000	45,000	45,000	45,000	45,000
385 - Gis Services	GIS services		5,000	5,000	5,000	5,000	5,000
387 - Other Prof Fees	#391 portion of ortho photos (every 2 yrs)	5,500		0	6,000	0	6,500
387 - Other Prof Fees	2 - Waste reduction educators	100,000		100,000	100,000	100,000	100,000
387 - Other Prof Fees	Allowance for disaster/emergency reaction plan	20,000		0	0	0	0
387 - Other Prof Fees	Allowance for engineering studies, surveys and reports	50,000		50,000	50,000	50,000	50,000
387 - Other Prof Fees	CVWMC - Landfill gas engineering work (Fortis connection)	50,000		0	0	0	0
387 - Other Prof Fees	Surveys, speakers, analysis, meetings	20,000		20,000	20,000	20,000	20,000
387 - Other Prof Fees	Topographic survey for landfills	35,000		35,350	35,704	36,061	36,422
387 - Other Prof Fees	Video production	10,200		10,404	10,612	10,824	11,040
387 - Other Prof Fees	Waste to Energy technology review	10,000		0	0	0	0
387 - Other Prof Fees	Website Support	20,000		5,000	5,000	5,000	5,000
			320,700	220,754	227,316	221,885	228,962
400 - Contracted Svcs Buildings/Land	Allowance - recycling depot maintenance	5,000		5,100	5,202	5,306	5,412
400 - Contracted Svcs Buildings/Land	CIWMC - road maintenance	6,000		6,000	6,000	6,000	6,000
400 - Contracted Svcs Buildings/Land	CR Compost education centre	0		0	0	0	0
400 - Contracted Svcs Buildings/Land	CRWMC - facility maintenance	15,000		15,300	15,606	15,918	16,236
400 - Contracted Svcs Buildings/Land	CRWMC - septic pump and haul	11,000		11,220	11,444	11,673	11,906
400 - Contracted Svcs Buildings/Land	CVWMC - building maintenance & repairs	8,000		8,160	8,323	8,489	8,659
400 - Contracted Svcs Buildings/Land	CVWMC - facility maintenance (roads, scale, fence)	40,000		40,800	41,616	42,448	43,297
400 - Contracted Svcs Buildings/Land	CVWMC - Leachate mitigation for Cell 1	100,000		102,000	104,040	106,121	108,243
400 - Contracted Svcs Buildings/Land	CVWMC - pest control contract	2,550		2,576	2,602	2,628	2,654
400 - Contracted Svcs Buildings/Land	CVWMC - security after hours and weekends contract	36,000		36,720	37,454	38,203	38,967
400 - Contracted Svcs Buildings/Land	CVWMC - septic pump and haul service	6,000		6,060	6,121	6,182	6,244
400 - Contracted Svcs Buildings/Land	HIWMC - maintenance of recycling building	8,000		8,160	8,323	8,489	8,659
			237,550	242,096	246,731	251,457	256,277
403 - Buildings Repairs & Mtce	CVWMC - building repair materials		1,500	1,500	1,500	1,500	1,500
409 - Hydro	CIWMC hydro	2,238		2,260	2,283	2,306	2,329

Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
409 - Hydro	CRWMC Hydro to well/fire pump	9,494		9,589	9,685	9,782	9,880
409 - Hydro	CVWMC hydro charges	10,433		10,537	10,642	10,748	10,855
409 - Hydro	Zeballos hydro	138		139	140	141	142
			22,303	22,525	22,750	22,977	23,206
410 - Carbon Offset	Carbon offset	3,981		3,981	3,981	3,981	0
410 - Carbon Offset	Cfwd 2020 - Carbon Offset Cowichan Energy	0		0	0	0	0
			3,981	3,981	3,981	3,981	0
412 - Janitorial/Cleaning Supplies	CVWMC cleaning supplies/toilet paper/paper towels/misc. equipment		2,000	2,040	2,081	2,123	2,165
415 - Landscaping/Grounds Mtce	CRWMC MSE wall landscaping		4,000	4,000	4,000	4,000	4,000
421 - Rental/Lease Buildings	Recycling depot lease - Oyster River	4,200		4,200	4,200	4,200	4,200
421 - Rental/Lease Buildings	Recycling depot lease - Quadra Island	12,000		12,000	12,000	12,000	12,000
			16,200	16,200	16,200	16,200	16,200
430 - Water	CVWMC purchase of potable water		1,800	1,800	1,800	1,800	1,800
438 - Contract Svcs Equip/Mach	CIWMC maintenance of baler, skid steer	5,000		5,000	5,000	5,000	5,000
438 - Contract Svcs Equip/Mach	CIWMC site maintenance	3,200		3,200	3,200	3,200	3,200
438 - Contract Svcs Equip/Mach	Cleanup - illegal dumping	10,000		10,000	10,000	10,000	10,000
438 - Contract Svcs Equip/Mach	CVWMC 2 way radio - repair/maintenance	1,000		1,000	1,000	1,000	1,000
438 - Contract Svcs Equip/Mach	CVWMC Bomag compactor SW015 repair/maintenance	51,000		52,020	53,060	54,121	55,203
438 - Contract Svcs Equip/Mach	CVWMC CAT Compactor 826K SW007 repair/maintenance	7,000		7,140	7,283	7,429	7,578
438 - Contract Svcs Equip/Mach	CVWMC CAT Excavator SW016 repair/maintenance	30,000		15,000	15,450	15,914	16,391
438 - Contract Svcs Equip/Mach	CVWMC CAT loader 903 SW019	7,000		7,140	7,283	7,429	7,578
438 - Contract Svcs Equip/Mach	CVWMC CAT loader 938K repair/maintenance	35,000		15,000	15,450	15,914	16,391
438 - Contract Svcs Equip/Mach	CVWMC equipment repair allowance	25,000		25,000	25,000	25,000	25,000
438 - Contract Svcs Equip/Mach	CVWMC Excavator	0		5,000	5,000	8,000	8,000
438 - Contract Svcs Equip/Mach	CVWMC Hook lift truck	0		5,000	5,000	8,000	10,000
438 - Contract Svcs Equip/Mach	CVWMC John Deere Dozer SW0018 repair/maintenance	13,000		13,260	13,525	13,796	14,072
438 - Contract Svcs Equip/Mach	CVWMC Kubota SW020 repair/maintenance	6,000		6,060	6,121	6,182	6,244
438 - Contract Svcs Equip/Mach	CVWMC Peterbilt	5,000		8,000	8,000	10,000	10,000
438 - Contract Svcs Equip/Mach	CVWMC Roll off bin repairs	23,000		23,460	23,929	24,408	24,896
438 - Contract Svcs Equip/Mach	CVWMC Sterling gravel truck SW005 repair/maintenance	10,000		0	0	0	0
438 - Contract Svcs Equip/Mach	CVWMC Sterling roll off truck SW004 repair/maintenance	10,000		0	0	0	0
438 - Contract Svcs Equip/Mach	CVWMC Volvo 70G loader SW014 repair/maintenance	20,000		0	0	0	0
438 - Contract Svcs Equip/Mach	CVWMC wood waste grinding	38,000		38,760	39,535	40,326	41,133
438 - Contract Svcs Equip/Mach	Global roll off bin maintenance	40,000		30,000	30,000	30,000	30,000
438 - Contract Svcs Equip/Mach	Gold River operational contract support	15,000		15,000	15,000	15,000	15,000

Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
438 - Contract Svcs Equip/Mach	Ocean Legacy collection depot	28,000		28,000	28,000	28,000	28,000
438 - Contract Svcs Equip/Mach	Photocopier maintenance - costs shared with other first floor departments	2,000		2,000	2,000	2,000	2,000
438 - Contract Svcs Equip/Mach	Quadra Island EPR clean up	5,000		0	0	0	0
438 - Contract Svcs Equip/Mach	Tahsis - allowance for landfill equipment maintenance & repair	15,000		15,000	15,000	15,000	0
438 - Contract Svcs Equip/Mach	Tahsis operational contract support	40,000		40,800	41,616	42,448	0
438 - Contract Svcs Equip/Mach	Zeballos EPR Clean up	5,000		0	0	0	0
438 - Contract Svcs Equip/Mach	Zeballos operational contract support	75,000		75,000	75,000	75,000	75,000
			524,200	445,840	450,452	463,167	411,686
441 - Fuel/Lubricants - Mach/Equip	CIWMC Lubricants and fluids	300		303	306	309	312
441 - Fuel/Lubricants - Mach/Equip	CIWMC Diesel fuel for skid steer loader	900		909	918	927	936
441 - Fuel/Lubricants - Mach/Equip	CVWMC Diesel exhaust fluid	7,000		7,070	7,141	7,212	7,284
441 - Fuel/Lubricants - Mach/Equip	CVWMC Diesel fuel (marked)	145,000		147,900	150,858	153,875	156,953
441 - Fuel/Lubricants - Mach/Equip	CVWMC Gasoline small equipment	1,200		1,212	1,224	1,236	1,248
441 - Fuel/Lubricants - Mach/Equip	CVWMC Lubricants and fluids	9,000		9,180	9,364	9,551	9,742
			163,400	166,574	169,811	173,110	176,475
444 - Rental/Leases - Mach/Equip	Allowance for equipment rentals	6,000		6,000	6,000	6,000	6,000
444 - Rental/Leases - Mach/Equip	CVWMC allowance - equipment rental as needed	100,000		100,000	100,000	20,000	20,000
444 - Rental/Leases - Mach/Equip	CVWMC portable toilet service	2,500		2,550	2,601	2,653	2,706
444 - Rental/Leases - Mach/Equip	CVWMC welding gas bottle rentals & charges	1,000		1,000	1,000	0	0
444 - Rental/Leases - Mach/Equip	Xerox 775 copier shared with other first floor depts	1,700		1,700	1,700	1,700	1,700
			111,200	111,250	111,301	30,353	30,406
447 - Repairs/Mtce Mach/Equip	CVWMC equipment - onsite maintenance parts and supplies		26,000	26,520	27,050	27,591	28,143
458 - Fuel/Lubricants Vehicle	CSWM - Regional vehicles	10,000		10,200	10,404	10,612	10,824
458 - Fuel/Lubricants Vehicle	CVWMC - facility service vehicles	4,000		4,080	4,162	4,245	4,330
			14,000	14,280	14,566	14,857	15,154
461 - Insurance/Licence Vehicle	2014 Nissan Pathfinder KF752B	1,571		1,634	1,699	1,767	0
461 - Insurance/Licence Vehicle	2015 Chev Silverado JK1927	1,431		1,488	1,548	1,610	0
461 - Insurance/Licence Vehicle	2016 Caterpillar 232D Skid-steer loader Model 232D X66562	457		475	494	514	0
461 - Insurance/Licence Vehicle	2016 Finning CAT 938K wheeled loader X67646	447		465	484	503	0
461 - Insurance/Licence Vehicle	2018 GMC Sierra Crew Cab 4WDR MT7613	2,043		2,125	2,210	2,298	0
461 - Insurance/Licence Vehicle	CVWMC 1989 Freightliner FLD-12064 8815LR (Non-Licensed, Does not leave site)	0		0	0	0	0
461 - Insurance/Licence Vehicle	CVWMC 2007 Sterling Dump truck 8794LR	1,554		1,616	1,681	1,748	0
461 - Insurance/Licence Vehicle	CVWMC 2008 Sterling Dump (Roll-off) 8796LR	1,255		1,305	1,357	1,411	0
461 - Insurance/Licence Vehicle	CVWMC 2009 BigTex flatdeck trailer 49423C	300		312	324	337	0

Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
461 - Insurance/Licence Vehicle	CVWMC 2012 Volvo L70G wheeled loader	447		465	484	503	0
461 - Insurance/Licence Vehicle	CVWMC 2014 GMC Sierra CH0107	1,388		1,444	1,502	1,562	0
461 - Insurance/Licence Vehicle	CVWMC 2018 Finning Caterpillar X70383 (estimate)	465		484	503	523	0
461 - Insurance/Licence Vehicle	CVWMC 2018 Kubota RTV-X1100C (15642X) (estimate)	60		62	64	67	0
461 - Insurance/Licence Vehicle	CVWMC Allowance for vehicles/equipment	1,872		1,947	2,025	2,106	0
			13,290	13,822	14,375	14,949	0
464 - Repairs & Mtce Vehicle	CVWMC allowance - facility vehicles service and repairs	3,000		3,030	3,060	3,091	3,122
464 - Repairs & Mtce Vehicle	Global allowance - facility vehicles service and repairs	3,000		3,030	3,060	3,091	3,122
			6,000	6,060	6,120	6,182	6,244
468 - Minor Capital	Allowance - minor capital projects	100,000		100,000	100,000	100,000	100,000
468 - Minor Capital	CIWMC - Recycling facility improvements	15,000		0	0	0	0
468 - Minor Capital	CRWMC - Recycling area railing upgrades	40,000		0	0	0	0
468 - Minor Capital	Electric Vehicle Charging Station CVWMC	8,000		0	0	0	0
468 - Minor Capital	Environmental Technician groundwater sampling equipment - one time purchase	5,000		0	0	0	0
468 - Minor Capital	Fueling and vehicle washing station	50,000		0	0	0	0
468 - Minor Capital	IT fibre optic design work	40,000		0	0	0	0
468 - Minor Capital	Laptop and Desktop replacements (per IT plan) - added SW and environmental tech	7,800		6,000	2,800	0	0
468 - Minor Capital	Oyster River recycle depot improvements	50,000		0	0	0	0
			315,800	106,000	102,800	100,000	100,000
		Total:	8,001,706	7,315,868	7,431,760	7,334,142	7,298,819
030 - Personnel costs							
220 - Salaries & Wages		2,045,238		2,086,845	2,129,288	2,172,605	2,216,803
220 - Salaries & Wages	ACTING PAY	760		760	760	760	760
220 - Salaries & Wages	BYOD-180	2,028		2,028	2,028	2,028	2,028
220 - Salaries & Wages	BYOD-189	2,462		2,462	2,462	2,462	2,462
220 - Salaries & Wages	OVERTIME PROVISION	10,000		10,000	10,000	10,000	10,000
220 - Salaries & Wages	OVERTIME PROVISION SCADA	800		800	800	800	800
220 - Salaries & Wages	PROVISION FOR: SICK, VACATION AND CHARGEHAND	30,000		30,000	30,000	30,000	30,000
220 - Salaries & Wages	PROVISION; EA PROGRESSION	15,000		15,000	15,000	15,000	15,000
220 - Salaries & Wages	PROVISION; OPERATORS PROGRESSION	5,000		5,000	5,000	5,000	5,000
220 - Salaries & Wages	VEHICLE ALLOWANCE	600		600	600	600	600
			2,111,888	2,153,495	2,195,938	2,239,255	2,283,453
221 - Directors Remuneration	Chair	1,050		1,050	1,050	1,050	1,050

Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
221 - Directors Remuneration	EMPLOYER HEALTH TAX	1,502		1,502	1,502	1,502	1,502
221 - Directors Remuneration	Regional Solid Waste (Board) X 14 MTGS X 25 ATTENDEES X \$160/MTG	56,000		56,000	56,000	56,000	56,000
221 - Directors Remuneration	Travel as per Bylaw	3,000		3,000	3,000	3,000	3,000
			61,552	61,552	61,552	61,552	61,552
225 - Benefits			562,840	574,273	585,951	597,859	610,015
237 - Employer Health Tax			50,917	51,960	53,015	54,093	55,189
238 - WCB			56,823	57,983	59,166	60,368	61,593
		Total:	2,844,020	2,899,263	2,955,622	3,013,127	3,071,802
060 - Contribution to reserve							
485 - Contr To Capital Works Reserve	#830 Capital works reserve annual contribution for vehicle replacements	10,000		10,000	10,000	10,000	10,000
485 - Contr To Capital Works Reserve	#830 Capital works reserve contribution	803,378		2,367,222	1,880,157	1,616,991	1,965,556
485 - Contr To Capital Works Reserve	#830 Capital works reserve contribution (annual minimum of \$50,000 plus \$120,000 for capital project/equipment)	170,000		170,000	170,000	170,000	170,000
			983,378	2,547,222	2,060,157	1,796,991	2,145,556
489 - Reserve Contr Other	#391 Future expenditure reserve	100,000		100,000	100,000	100,000	100,000
489 - Reserve Contr Other	#893 Closure reserve	250,000		250,000	250,000	250,000	250,000
489 - Reserve Contr Other	Closure reserve contribution as a result of 2020 surplus carry forward	116,010		350,000	550,000	550,000	450,000
			466,010	700,000	900,000	900,000	800,000
		Total:	1,449,388	3,247,222	2,960,157	2,696,991	2,945,556
090 - Debt charges							
505 - Debt Charges-Principal	New debt 2020 - L/A Bylaw 372 \$8,126,263 @ 2.6% x 20 yrs - Spring Issue	334,450		334,450	334,450	334,450	334,450
505 - Debt Charges-Principal	New Debt 2021 CV Engineered Landfill - L/A Bylaw 373 and 405 \$14,419,192@ 2.41% x 20 - fall 2021 issue	578,816		578,816	578,816	578,816	578,816
505 - Debt Charges-Principal	New Debt 2024 CR Closure - Bylaw 371 \$19657059@ 4% x 20 - Spring 2024 issue P= 829355 start 2025	0		0	0	829,355	829,355
			913,266	913,266	913,266	1,742,621	1,742,621
506 - Debt Charges-Interest	Byl 371 interim financing interest - CR Closure - Enter LTD 2024	389,210		389,210	291,907	0	0
506 - Debt Charges-Interest	Byl 372 interim financing interest - CV closure	0		0	0	0	0
506 - Debt Charges-Interest	Byl 373/405 interim financing interest - CV engineered landfill - enter LTD 2021	0		0	0	0	0
506 - Debt Charges-Interest	New debt 2020 - L/A Bylaw 372 \$8,126,263 @ 2.6% x 20 yrs - Spring Issue	161,713		161,713	161,713	161,713	161,713

Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
506 - Debt Charges-Interest	New Debt 2021 CV Engineered Landfill - L/A Bylaw 373 and 405 \$14,419,192@ 3% x 20 - fall 2021 issue	347,503		347,503	347,503	347,503	347,503
506 - Debt Charges-Interest	New Debt 2024 CR Closure - Bylaw 371 \$19,657,059@ 4% x 20 - Spring 2024 issue P= 829355 start 2025 I= 786282	0		0	393,141	786,282	786,282
			898,426	898,426	1,194,264	1,295,498	1,295,498
		Total:	1,811,692	1,811,692	2,107,530	3,038,119	3,038,119
		Total Expenditures:	14,106,806	15,274,045	15,455,069	16,082,379	16,354,296
		Net Total:	1,319,954	1,209,765	1,266,797	1,277,518	1,280,110

Function Budget with Notes

Function: 392 - CSWM Post Landfill Closure

Objects	Comments	Object Subtotals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Expenditures							
010 - Operating							
266 - Deliveries/Transportation	CRWMC - Deliveries for flare station	250		500	500	500	500
266 - Deliveries/Transportation	CVWMC - Deliveries for flare station	500		500	500	500	500
			750	1,000	1,000	1,000	1,000
275 - Permits/Licences	CRWMC - Annual Technical Safety BC - permit	250		500	500	500	500
275 - Permits/Licences	CVWMC - Annual Technical Safety BC - permit	500		500	500	500	500
			750	1,000	1,000	1,000	1,000
276 - Software Licence/Mtce	CRWMC - Landfill gas flare station - OSI software annual mtce	500		500	500	500	500
276 - Software Licence/Mtce	CRWMC - Landfill gas flare station - Westburne Rockwell annual mtce	250		250	250	250	250
276 - Software Licence/Mtce	CVWMC - Landfill gas flare station - OSI software annual mtce	500		500	500	500	500
276 - Software Licence/Mtce	CVWMC - Landfill gas flare station - Westburne Rockwell annual mtce	250		250	250	250	250
			1,500	1,500	1,500	1,500	1,500
281 - Materials & Supplies	CRWMC LFG materials	0		3,641	3,714	3,788	3,864
281 - Materials & Supplies	CVWMC LFG materials	3,570		3,641	3,714	3,788	3,864
			3,570	7,282	7,428	7,576	7,728
293 - Office Expenses	CRWMC - Stationery supplies	0		104	106	108	110
293 - Office Expenses	CVWMC - Stationery supplies	102		104	106	108	110
			102	208	212	216	220
305 - Safety Equipment			0	0	0	0	0
314 - Telephone & Alarm Lines	CRWMC - Annual monitoring for Alarm system	250		520	530	541	552
314 - Telephone & Alarm Lines	CRWMC - Telephone - equipment	100		100	100	100	100
314 - Telephone & Alarm Lines	CVWMC - Annual monitoring for Alarm system	510		520	530	541	552
314 - Telephone & Alarm Lines	CVWMC - Telephone - equipment	100		100	100	100	100
314 - Telephone & Alarm Lines	CVWMC Rogers wireless 204-0380 flare building	408		416	424	432	0
			1,368	1,656	1,684	1,714	1,304
319 - Training/Development &	Training/certification for flare		612	624	636	649	662
320 - Travel	Travel for training		663	676	690	704	718
400 - Contracted Svcs Buildings/Land	CRWMC - Flare Building Maintenance	0		0	0	1,000	1,000
400 - Contracted Svcs Buildings/Land	CRWMC - Landfill closure site maintenance	0		5,000	5,000	5,000	5,000
400 - Contracted Svcs Buildings/Land	CRWMC leachate hauling	0		4,500	4,500	4,500	4,500
400 - Contracted Svcs Buildings/Land	CVWMC - Flare Building Maintenance	1,000		1,000	1,500	3,000	3,000
400 - Contracted Svcs Buildings/Land	CVWMC leachate hauling	4,500		4,500	4,500	4,500	4,500
			5,500	15,000	15,500	18,000	18,000

Function Budget with Notes

Function: 392 - CSWM Post Landfill Closure

Objects	Comments	Object Subtotals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
409 - Hydro	CRWMC Hydro - landfill gas flare	5,000		10,488	10,698	10,912	11,130
409 - Hydro	CVWMC Hydro - landfill gas flare station	10,282		10,488	10,698	10,912	11,130
			15,282	20,976	21,396	21,824	22,260
438 - Contract Svcs Equip/Mach	CRWMC - LFG collection system equipment maintenance	0		0	12,735	12,990	13,250
438 - Contract Svcs Equip/Mach	Cortes island - Post closure landfill maintenance	5,000		5,000	5,000	5,000	5,000
438 - Contract Svcs Equip/Mach	CRWMC - Flare equipment calibration	0		5,000	5,100	5,202	5,306
438 - Contract Svcs Equip/Mach	CVWMC - Flare equipment calibration	5,100		5,202	5,306	5,412	5,520
438 - Contract Svcs Equip/Mach	CVWMC - LFG collection system equipment maintenance	12,240		12,485	12,735	12,990	13,250
438 - Contract Svcs Equip/Mach	CVWMC - Phase 1 LFG maintenance services	0		0	12,000	0	0
438 - Contract Svcs Equip/Mach	CVWMC - Phase 2 LFG maintenance services	7,000		0	0	0	0
			29,340	27,687	52,876	41,594	42,326
447 - Repairs/Mtce Mach/Equip		0		0	0	0	0
447 - Repairs/Mtce Mach/Equip	CRWMC - Parts for repairs of the flare	0		5,202	5,306	5,412	5,520
447 - Repairs/Mtce Mach/Equip	CVWMC - Parts for repairs of the flare	5,100		5,202	5,306	5,412	5,520
			5,100	10,404	10,612	10,824	11,040
458 - Fuel/Lubricants Vehicle	Vehicle fuel - 30% LFG Flare (70% LTF) increase for CR		1,200	2,000	2,060	2,122	2,186
461 - Insurance/Licence Vehicle	50% for the flare/leachate service truck 2018 Chev LD 4WD 8810LR		927	964	1,003	1,043	0
		Total:	66,664	90,977	117,597	109,766	109,944
030 - Personnel costs							
220 - Salaries & Wages		52,944		54,012	55,100	56,211	57,345
220 - Salaries & Wages	BYOD	78		78	78	78	78
220 - Salaries & Wages	Overtime (CRWMC & CVWMC)	2,500		5,500	5,500	5,500	5,500
220 - Salaries & Wages	PROVISION: OVERTIME SCADA	200		200	200	200	200
220 - Salaries & Wages	Stand by time	6,000		6,000	6,000	6,000	6,000
			61,722	65,790	66,878	67,989	69,123
225 - Benefits			15,181	15,486	15,798	16,118	16,442
237 - Employer Health Tax			1,323	1,351	1,378	1,406	1,434
238 - WCB			1,477	1,508	1,537	1,568	1,600
		Total:	79,703	84,135	85,591	87,081	88,599
		Total Expenditures:	146,367	175,112	203,188	196,847	198,543
		Net Total:	(146,367)	(175,112)	(203,188)	(196,847)	(198,543)

Function Budget with Notes

Function: 393 - Leachate Treatment Plant

Objects	Comments	Object Subtotals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Expenditures							
010 - Operating							
254 - Chemicals	LTF Chemicals		80,000	103,000	106,090	109,273	112,551
266 - Deliveries/Transportation	LTF Deliverables		1,530	1,561	1,592	1,624	1,656
275 - Permits/Licences	LTF permit renewal fees (EOCP facility, BC safety, SFR)		1,500	1,500	1,500	1,500	1,500
276 - Software Licence/Mtce	Annual software licenses		6,000	6,120	6,242	6,367	6,494
281 - Materials & Supplies	LTF Lab supplies	10,200		10,404	10,612	10,824	11,040
281 - Materials & Supplies	Replacement probes	6,120		6,242	6,367	6,494	6,624
			16,320	16,646	16,979	17,318	17,664
305 - Safety Equipment	LTF safety equipment		1,020	1,040	1,061	1,082	1,104
314 - Telephone & Alarm Lines	LTF alarms		1,500	1,500	1,500	1,500	1,500
319 - Training/Development &	LTF Operator training		1,000	1,000	1,000	1,000	1,000
320 - Travel	LTF operator training travel		1,000	1,000	1,000	1,000	1,000
372 - Insurance Property	Insurance		5,400	5,400	5,400	5,400	0
378 - Lab Analysis	LTF lab analysis		6,300	6,426	6,555	6,686	6,820
387 - Other Prof Fees	Operational support allowance		6,000	6,000	6,000	6,000	6,000
400 - Contracted Svcs Buildings/Land	LTF janitorial and pest control		4,896	4,994	5,094	5,196	5,300
403 - Buildings Repairs & Mtce	LTF building maintenance		1,000	1,000	2,000	2,000	2,000
409 - Hydro	LTF hydro		60,667	75,000	75,750	76,508	77,273
410 - Carbon Offset			64	64	64	64	64
412 - Janitorial/Cleaning Supplies	LTF janitorial		510	520	530	541	552
430 - Water	LTF water supply		10,000	10,000	10,000	10,000	0
438 - Contract Svcs Equip/Mach	LTF service equipment		25,000	25,500	26,010	26,530	27,061
441 - Fuel/Lubricants - Mach/Equip	Fuel Generator	1,500		1,530	1,561	1,592	1,624
441 - Fuel/Lubricants - Mach/Equip	LTF propane	3,000		3,060	3,121	3,183	3,247
441 - Fuel/Lubricants - Mach/Equip	Lubricants and fluids	1,000		1,020	1,040	1,061	1,082
			5,500	5,610	5,722	5,836	5,953
444 - Rental/Leases - Mach/Equip	LTF Rental equipment		1,000	1,000	1,200	1,200	1,200
447 - Repairs/Mtce Mach/Equip	LTF maintenance services		12,000	14,000	16,000	18,000	18,000
458 - Fuel/Lubricants Vehicle			1,530	1,561	1,592	1,624	1,656
461 - Insurance/Licence Vehicle	50% of 2018 Chev LD 4WD 8810LR		927	964	1,003	1,043	0
464 - Repairs & Mtce Vehicle			500	510	520	530	541
468 - Minor Capital		0		0	0	0	0
468 - Minor Capital	Allowance	10,000		10,000	10,000	10,000	10,000
468 - Minor Capital	Door modification for sludge bin	20,000		0	0	0	0

Function Budget with Notes

Function: 393 - Leachate Treatment Plant

Objects	Comments	Object Subtotals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
468 - Minor Capital	Structure for the pumps in the equalization pond	10,000		0	0	0	0
			40,000	10,000	10,000	10,000	10,000
		Total:	291,164	301,916	310,404	317,822	306,889
030 - Personnel costs							
220 - Salaries & Wages		109,290		111,493	113,740	116,032	118,372
220 - Salaries & Wages	BYOD	351		351	351	351	351
220 - Salaries & Wages	JJE SR WASTEWATER	1,250		1,250	1,250	1,250	1,250
220 - Salaries & Wages	Overtime	2,500		2,500	2,500	2,500	2,500
220 - Salaries & Wages	PROVISION; OVERTIME SCADA	400		400	400	400	400
220 - Salaries & Wages	Stand by time	6,000		6,000	6,000	6,000	6,000
			119,791	121,994	124,241	126,533	128,873
225 - Benefits			31,349	31,980	32,624	33,282	33,953
237 - Employer Health Tax			2,732	2,787	2,843	2,901	2,959
238 - WCB			3,049	3,111	3,174	3,236	3,302
		Total:	156,921	159,872	162,882	165,952	169,087
		Total Expenditures:	448,085	461,788	473,286	483,774	475,976
		Net Total:	(448,085)	(461,788)	(473,286)	(483,774)	(475,976)

Function Budget with Notes

Function: 394 - Regional Organics Composting Facility and Transfer Station

Objects	Comments	Object Subtotals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Expenditures							
010 - Operating							
262 - Contracts - Operating	Regional Organics Operations Contract Estimate		185,000	450,660	457,420	464,281	471,245
275 - Permits/Licences	BC Safety Authority		0	500	500	500	500
281 - Materials & Supplies	Kitchen Collection Pails	450,000		0	0	0	0
281 - Materials & Supplies	Replacement Probes	<u>0</u>		5,000	5,000	5,000	5,000
			450,000	5,000	5,000	5,000	5,000
305 - Safety Equipment	Safety Supplies/Equipment		1,000	1,500	1,530	1,561	1,592
314 - Telephone & Alarm Lines	Security Alarms		300	1,000	1,000	1,000	1,000
335 - Advertising	Regional Organics Facility		30,000	10,000	10,000	10,000	10,000
372 - Insurance Property			0	0	0	0	0
378 - Lab Analysis	Compost Testing		0	1,000	1,000	1,000	1,000
387 - Other Prof Fees	Regional Compost Engineering Consultant		15,000	15,000	0	0	0
400 - Contracted Svcs Buildings/Land	Pest Control	500		2,000	2,000	2,000	2,000
400 - Contracted Svcs Buildings/Land	Septic Tank Service	<u>0</u>		0	1,000	0	1,000
			500	2,000	3,000	2,000	3,000
403 - Buildings Repairs & Mtce	Facility Repair Materials		0	1,000	2,000	2,000	2,000
409 - Hydro	Compost Facility		15,000	25,000	25,000	25,000	25,000
438 - Contract Svcs Equip/Mach	Facility Equipment Service (pumps/blowers)	0		2,000	5,150	5,305	5,464
438 - Contract Svcs Equip/Mach	Shredder maintenance	<u>1,000</u>		5,150	5,305	5,464	5,628
			1,000	7,150	10,455	10,769	11,092
444 - Rental/Leases - Mach/Equip	Screener Rental		0	35,000	55,000	55,000	55,000
447 - Repairs/Mtce Mach/Equip			0	0	0	0	0
468 - Minor Capital			0	0	0	0	0
		Total:	697,800	554,810	571,905	578,111	586,429
030 - Personnel costs							
220 - Salaries & Wages		13,182		13,446	13,715	13,989	14,269
220 - Salaries & Wages	Call Centre Provision- admin - 2 months \$30.51 x 300 hrs	<u>10,000</u>		0	0	0	0
			23,182	13,446	13,715	13,989	14,269
225 - Benefits			3,823	3,899	3,977	4,057	4,138
237 - Employer Health Tax			330	336	343	350	357

Function Budget with Notes

Function: 394 - Regional Organics Composting Facility and Transfer Station

Objects	Comments	Object Subtotals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
238 - WCB			368	375	383	390	398
		Total:	27,703	18,056	18,418	18,786	19,162
		Total Expenditures:	725,503	572,866	590,323	596,897	605,591
		Net Total:	(725,503)	(572,866)	(590,323)	(596,897)	(605,591)

Capital Object Summary - 10 Years

Budget Year	2022
Report Group	Object Category
Stage	All
Function Type or Service	- 391 - Comox Strathcona Waste Management
Object Category or Object	All
Asset Category or Asset Type	All
Fund Category or Fund	All

	Rank	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Funding Source											
100R - Short Term Debt Proceeds											
140 - Short Term Debt Proceeds											
1050 - CVWMC new engineered landfill	0.0	7,592,331	-	-	-	-	-	-	-	-	-
1051 - CRWMC closure	0.0	10,548,575	-	-	-	-	-	-	-	-	-
Total 140 - Short Term Debt Proceeds		18,140,906	-	-	-	-	-	-	-	-	-
Total 100R - Short Term Debt Proceeds		18,140,906	-	-	-	-	-	-	-	-	-
120R - Long term debt proceeds											
142 - Long Term Debt Proceeds											
1051 - CRWMC closure	0.0	-	-	19,657,059	-	-	-	-	-	-	-
Total 142 - Long Term Debt Proceeds		-	-	19,657,059	-	-	-	-	-	-	-
Total 120R - Long term debt proceeds		-	-	19,657,059	-	-	-	-	-	-	-
130R - Transfer from reserve											
145 - Transfer from Reserve											
1029 - Annual provision for capital projects	0.0	150,000	-	-	-	-	-	-	-	-	-
1049 - Regional composting facility	0.0	4,300,000	-	-	-	-	-	-	-	-	-
1050 - CVWMC new engineered landfill	0.0	5,005,000	-	-	-	-	-	-	-	1,000,000	9,000,000
1054 - Vehicle and Machinery - Capital	0.0	1,035,000	710,000	105,000	535,000	435,000	960,000	150,000	1,310,000	310,000	60,000
1077 - Tahsis Transfer Station	0.0	-	200,000	800,000	-	-	-	-	-	-	-
1083 - Zeballos transfer station	0.0	-	700,000	800,000	-	-	-	-	-	-	-
1087 - Zeballos landfill closure	0.0	-	-	330,083	957,749	-	-	-	-	-	-
1121 - Annual IT Infrastructure	0.0	250,000	-	-	-	-	-	-	-	-	-
1122 - CVWMC New Engineered Landfill Progressive Closure	0.0	180,000	330,000	875,000	121,000	150,000	150,000	150,000	150,000	150,000	150,000
1131 - CRWMC Transfer Station	0.0	-	-	266,389	-	-	-	-	-	-	-

Capital Object Summary - 10 Years

Budget Year	2022
Report Group	Object Category
Stage	All
Function Type or Service	- 391 - Comox Strathcona Waste Management
Object Category or Object	All
Asset Category or Asset Type	All
Fund Category or Fund	All

	Rank	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
1132 - Gold River Landfill Closure	0.0	-	-	-	-	462,456	1,387,367	-	-	-	-
1133 - Gold River Transfer Station	0.0	-	-	-	-	200,000	800,000	-	-	-	-
1134 - Tahsis Landfill Closure	0.0	-	-	470,860	1,425,580	-	-	-	-	-	-
1164 - Membrane Filtration	0.0	-	-	-	-	245,000	-	-	-	-	-
Total 145 - Transfer from Reserve		10,920,000	1,940,000	3,647,332	3,039,329	1,492,456	3,297,367	300,000	1,460,000	1,460,000	9,210,000
Total 130R - Transfer from reserve		10,920,000	1,940,000	3,647,332	3,039,329	1,492,456	3,297,367	300,000	1,460,000	1,460,000	9,210,000
Total Funding Source		29,060,906	1,940,000	23,304,391	3,039,329	1,492,456	3,297,367	300,000	1,460,000	1,460,000	9,210,000

Capital Object Summary - 10 Years

Budget Year 2022
 Report Group Object Category
 Stage All
 Function Type or Service - 391 - Comox Strathcona Waste Management
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Expenditure											
050 - Capital projects and equipment											
472 - Building Improvements											
1029 - Annual provision for capital projects	0.0	150,000	-	-	-	-	-	-	-	-	-
Total 472 - Building Improvements		150,000	-	-	-	-	-	-	-	-	-
473 - It Infrastructure											
1121 - Annual IT Infrastructure	0.0	250,000	-	-	-	-	-	-	-	-	-
Total 473 - It Infrastructure		250,000	-	-	-	-	-	-	-	-	-
474 - Water/Sewer/Solid Waste Infrastructure											
1049 - Regional composting facility	0.0	4,300,000	-	-	-	-	-	-	-	-	-
1050 - CVWMC new engineered landfill	0.0	12,597,331	-	-	-	-	-	-	-	-	-
1077 - Tahsis Transfer Station	0.0	-	200,000	800,000	-	-	-	-	-	-	-
1083 - Zeballos transfer station	0.0	-	700,000	800,000	-	-	-	-	-	-	-
1087 - Zeballos landfill closure	0.0	-	-	330,083	957,749	-	-	-	-	-	-
1131 - CRWMC Transfer Station	0.0	-	-	266,389	-	-	-	-	-	-	-
1133 - Gold River Transfer Station	0.0	-	-	-	-	200,000	800,000	-	-	-	-
1134 - Tahsis Landfill Closure	0.0	-	-	470,860	1,425,580	-	-	-	-	-	-
1164 - Membrane Filtration	0.0	-	-	-	-	245,000	-	-	-	-	-
Total 474 - Water/Sewer/Solid Waste Infrastructure		16,897,331	900,000	2,667,332	2,383,329	445,000	800,000	-	-	-	-
475 - Machinery & Equipment											
1054 - Vehicle and Machinery - Capital	0.0	870,000	650,000	-	425,000	375,000	900,000	90,000	1,250,000	250,000	-
Total 475 - Machinery & Equipment		870,000	650,000	-	425,000	375,000	900,000	90,000	1,250,000	250,000	-
477 - Landfill Closures											
1050 - CVWMC new engineered landfill	0.0	-	-	-	-	-	-	-	-	1,000,000	9,000,000
1051 - CRWMC closure	0.0	10,548,575	-	-	-	-	-	-	-	-	-

Capital Object Summary - 10 Years

Budget Year 2022
 Report Group Object Category
 Stage All
 Function Type or Service - 391 - Comox Strathcona Waste Management
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
1122 - CVWMC New Engineered Landfill Progressive Closure	0.0	180,000	330,000	875,000	121,000	150,000	150,000	150,000	150,000	150,000	150,000
1132 - Gold River Landfill Closure	0.0	-	-	-	-	462,456	1,387,367	-	-	-	-
Total 477 - Landfill Closures		10,728,575	330,000	875,000	121,000	612,456	1,537,367	150,000	150,000	1,150,000	9,150,000
478 - Vehicles											
1054 - Vehicle and Machinery - Capital	0.0	165,000	60,000	105,000	110,000	60,000	60,000	60,000	60,000	60,000	60,000
Total 478 - Vehicles		165,000	60,000	105,000	110,000	60,000	60,000	60,000	60,000	60,000	60,000
Total 050 - Capital projects and equipment		29,060,906	1,940,000	3,647,332	3,039,329	1,492,456	3,297,367	300,000	1,460,000	1,460,000	9,210,000
090 - Debt charges											
498 - Mfa Issue Expense/Drf Deposits											
1051 - CRWMC closure	0.0	-	-	196,571	-	-	-	-	-	-	-
Total 498 - Mfa Issue Expense/Drf Deposits		-	-	196,571	-	-	-	-	-	-	-
504 - Short Term Debt Paydown											
1051 - CRWMC closure	0.0	-	-	19,460,488	-	-	-	-	-	-	-
Total 504 - Short Term Debt Paydown		-	-	19,460,488	-	-	-	-	-	-	-
Total 090 - Debt charges		-	-	19,657,059	-	-	-	-	-	-	-
Total Expenditure		29,060,906	1,940,000	23,304,391	3,039,329	1,492,456	3,297,367	300,000	1,460,000	1,460,000	9,210,000

Budget Departmental by Class



From Category : 391 To Category : 393
 Account Code : 01-1-391-??? To : 01-6-391-???

Account Code	Account Description	2021 Actual Value	2021 Budget Value	2020 Actual Value	2020 Budget Value	2019 Actual Value	2019 Budget Value	2018 Actual Value	2018 Budget Value
1 --> GENERAL REVENUE FUND - CVRD									
391 --> COMOX STRATHCONA SOLID WASTE MANAGEMENT									
01-1-391-005	GIL FED GOVT	0	0	8,297	0	8,230	0	6,110	0
01-1-391-009	GIL LOCAL GOVT	136	0	125,909	0	123,537	0	84,758	0
01-1-391-014	FED GOVT COND TSFRS	0	0	0	0	0	0	984	0
01-1-391-016	GRANT PROV GOVT CONDITIONAL	0	0	0	0	0	0	295	0
01-1-391-019	REQN ELECT/SPEC PROV GOVT	1,764,017	1,763,472	2,116,405	2,116,405	2,137,830	2,137,830	1,446,601	1,446,363
01-1-391-020	REQN MUNICIPAL	3,235,983	3,236,528	3,883,597	3,883,595	3,862,170	3,862,170	2,553,398	2,553,637
01-1-391-080	RETAIL SALES	0	0	19,069	0	6,119	0	14,055	0
01-1-391-117	TIPPING FEES	9,101,606	9,533,500	9,826,144	9,631,877	9,737,748	9,439,712	10,036,384	9,200,462
01-1-391-128	OTHER REVENUE	500	0	5,795	0	850	0	750	0
01-1-391-131	RECOVERIES - RECYCLE BC INCENTIVES	131,590	100,000	152,198	100,000	130,414	100,000	94,616	100,000
01-1-391-132	RECOVERIES - SCRAP	244,573	68,000	116,365	180,000	208,993	180,000	368,476	110,000
01-1-391-133	RECOVERIES - OTHER	196,975	0	68,061	8,500	40,527	0	35,006	0
01-1-391-135	RECOVERIES-OTHER FUNCTIONS	8,000	41,000	24,430	43,000	17,796	41,000	6,000	6,000
01-1-391-150	SURPLUS PRIOR YEAR	1,765,593	1,654,758	1,101,218	1,101,218	1,257,049	1,257,049	2,459,935	2,462,588
01-1-391-151	FUNDS ALLOCATED FR PRIOR YEAR	116,009	116,009	116,010	116,010	116,010	116,010	0	0
COMOX STRATHCONA SOLID WASTE MANAGEMENT Total		16,564,981	16,513,267	17,563,496	17,180,605	17,647,274	17,133,771	17,107,368	15,879,050
OPERATING REVENUE Total		16,564,981	16,513,267	17,563,496	17,180,605	17,647,274	17,133,771	17,107,368	15,879,050
391 --> COMOX STRATHCONA SOLID WASTE MANAGEMENT									
01-2-391-200	SUPPORT SERVICES	716,180	716,180	803,516	803,516	674,545	674,545	628,539	628,539
01-2-391-212	GRANTS UNCOND LOCAL GOVT	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
01-2-391-213	GRANTS COND LOCAL GOVT	0	0	0	0	0	0	870,000	870,000
01-2-391-214	GRANTS COND LOCAL AGENCIES	0	29,000	0	16,000	9,000	16,000	11,997	16,500
01-2-391-216	MUNICIPAL CONTRACT	190,989	337,516	259,169	333,939	294,685	330,434	300,049	312,000
01-2-391-220	SALARIES & WAGES	1,601,886	1,879,447	1,804,623	1,791,756	1,712,321	1,712,066	1,592,194	1,705,881
01-2-391-221	DIRECTORS REMUNERATION	19,110	61,552	19,100	61,552	33,770	60,050	25,205	44,300
01-2-391-225	BENEFITS	357,793	496,068	387,680	490,198	403,829	468,351	363,291	448,010
01-2-391-231	BUSINESS USE AUTO PREMIUM	0	0	0	0	0	0	149	0
01-2-391-237	EMPLOYER HEALTH TAX	31,826	44,774	35,526	43,804	33,445	51,362	0	0
01-2-391-238	WCB	34,287	38,685	34,568	38,547	29,188	35,329	25,799	35,239
01-2-391-245	UNCOLLECTIBLE ACCOUNTS	-85	200	3,523	200	346	0	169	0
01-2-391-246	BANK CHARGES	34,570	44,000	57,454	44,000	49,079	36,000	42,746	36,000
01-2-391-251	CASH OVERAGE/SHORTAGE	-132	0	291	0	18	0	-242	0
01-2-391-257	CLOTHING/LAUNDERING	5,498	9,000	6,065	9,000	7,289	9,000	7,624	8,700
01-2-391-262	CONTRACTS - OPERATING	2,160,172	2,500,912	2,305,473	2,448,419	2,308,398	2,357,345	2,166,138	2,505,200
01-2-391-266	DELIVERIES/TRANSPORTATION	7,067	11,000	7,696	10,500	8,859	10,500	8,275	13,500

Budget Departmental by Class



From Category : 391 To Category : 393

Account Code : 01-1-391-??? To : 01-6-391-???

Account Code	Account Description	2021	2021	2020	2020	2019	2019	2018	2018
		Actual Value	Budget Value	Actual Value	Budget Value	Actual Value	Budget Value	Actual Value	Budget Value
01-2-391-270	FREON REMOVAL	0	8,000	2,188	8,500	6,360	8,500	8,760	6,450
01-2-391-275	PERMITS/LICENCES	2,322	3,500	3,391	3,500	5,574	3,500	5,221	3,500
01-2-391-276	SOFTWARE LICENCE/MAINTENANCE	12,552	27,900	10,905	14,625	1,819	10,725	4,738	11,025
01-2-391-281	MATERIALS & SUPPLIES	22,708	60,000	38,720	49,600	29,104	37,820	22,886	35,500
01-2-391-284	MEETING EXPENSE	721	1,000	1,631	10,200	11,177	10,150	7,269	10,150
01-2-391-293	OFFICE EXPENSES	16,061	14,000	12,419	11,800	14,124	6,200	12,882	6,200
01-2-391-296	POSTAGE	90	500	1,002	200	469	300	139	300
01-2-391-303	RECYCLING/DIVERSION INITIATIVES	887,341	1,247,200	1,357,885	1,443,125	1,156,575	1,094,725	1,108,449	1,102,625
01-2-391-305	SAFETY EQUIPMENT	3,176	5,000	7,716	5,000	4,403	5,000	6,165	4,300
01-2-391-311	SIGNS	6,821	14,000	7,275	15,000	16,411	22,500	4,041	28,500
01-2-391-314	TELEPHONE & ALARM LINES	8,797	11,040	10,340	12,440	10,570	14,668	14,014	13,075
01-2-391-316	TIPPING FEES	0	0	0	0	0	0	3,793	0
01-2-391-319	TRAINING/DEVELOPMENT & CONFERENCES	4,712	9,575	13,837	44,575	21,715	44,575	15,437	44,575
01-2-391-320	TRAVEL	1,735	3,500	4,940	29,500	21,796	29,700	18,495	28,700
01-2-391-335	ADVERTISING	28,604	70,000	39,521	115,000	6,131	80,000	28,895	50,000
01-2-391-340	DUES AND MEMBERSHIPS	3,972	10,400	5,730	10,400	7,426	10,400	6,163	10,400
01-2-391-347	LIBRARY/PUBLICATIONS	0	650	594	500	282	500	0	500
01-2-391-353	PUBLIC RELATIONS	223	650	656	650	597	650	2,378	645
01-2-391-354	EDUCATION PROGRAMS PUBLIC	0	0	0	0	0	5,000	0	5,000
01-2-391-366	ENGINEERING FEES	140,361	285,000	262,395	415,000	250,866	405,000	275,932	465,000
01-2-391-369	INSURANCE LIABILITY	8,500	8,500	7,522	7,522	6,808	6,808	5,995	6,616
01-2-391-372	INSURANCE PROPERTY	12,493	11,729	12,029	11,900	13,042	11,466	11,633	11,241
01-2-391-378	LAB ANALYSIS	0	0	0	0	0	0	291	0
01-2-391-381	LEGAL FEES	363	40,000	3,307	45,000	30,423	45,000	5,731	45,000
01-2-391-385	GIS SERVICES	130	5,000	478	5,000	520	5,800	81	5,800
01-2-391-387	OTHER PROF FEES	129,444	240,000	229,408	356,200	333,711	441,040	202,326	424,500
01-2-391-400	CONTRACTED SVCS BLDG/LAND MTCE	139,697	275,900	319,979	280,300	175,052	141,700	127,305	375,100
01-2-391-403	BLDG REPAIRS & MTCE	997	1,000	105	0	0	0	2,326	10,000
01-2-391-409	HYDRO	14,148	21,653	12,309	21,022	16,589	20,411	14,480	19,816
01-2-391-410	CARBON OFFSET	3,981	163,981	3,981	163,981	3,981	3,981	3,981	3,981
01-2-391-412	JANITORIAL/CLEANING SUPPLIES	1,215	2,000	2,409	1,500	1,125	1,500	1,125	1,500
01-2-391-415	LANDSCAPING/GROUNDS MTCE	0	4,000	0	4,000	0	4,000	0	4,000
01-2-391-421	RENTAL/LEASE BUILDINGS	4,391	3,650	5,940	4,500	8,590	4,450	850	4,450
01-2-391-425	PROPERTY/PARCEL TAXES	2,345	0	0	0	0	0	0	0
01-2-391-430	WATER	1,374	2,100	1,590	2,600	1,920	2,600	2,761	2,600
01-2-391-438	CONTRACT SVCS EQUIP/MACH	242,076	434,200	377,801	398,900	241,221	367,452	425,184	333,452
01-2-391-441	FUEL/LUBRICANTS - MACH/EQUIP	129,860	121,105	104,253	119,995	118,496	118,985	121,024	107,875
01-2-391-444	RENTAL/LEASES - MACH/EQUIP	70,351	48,201	45,659	52,201	43,191	22,201	21,498	19,201
01-2-391-447	REPAIRS/MTCE MACH/EQUIP	24,714	25,000	28,794	25,000	6,983	25,000	24,064	42,500
01-2-391-458	FUEL/LUBRICANTS VEHICLE	6,594	12,300	-4,566	13,200	6,231	13,000	7,311	11,125
01-2-391-461	INSURANCE/LICENCE VEHICLE	10,248	12,779	12,624	15,031	10,192	14,455	10,944	11,809



Budget Departmental by Class

From Category : 391 To Category : 393
 Account Code : 01-1-391-??? To : 01-6-391-???

Account Code	Account Description	2021	2021	2020	2020	2019	2019	2018	2018
		Actual Value	Budget Value	Actual Value	Budget Value	Actual Value	Budget Value	Actual Value	Budget Value
01-2-391-464	REPAIRS & MTCE VEHICLE	1,854	6,000	920	8,000	1,902	8,000	1,824	8,000
01-2-391-468	MINOR CAPITAL	56,086	143,700	132,818	163,700	31,897	145,000	87,979	405,500
01-2-391-480	TSFR TO CAPITAL	0	0	0	0	356,612	15,000	186,062	0
01-2-391-485	CONTR TO CAPITAL WORKS RESERVE	3,250,086	3,250,086	5,304,711	5,304,711	5,433,056	5,433,056	4,273,654	4,273,654
01-2-391-489	RESERVE CONTR OTHER	1,930,093	1,930,093	466,010	466,010	1,304,258	1,304,258	100,000	100,000
01-2-391-495	TRANSFER TO OTHER FUNCTIONS	0	0	20,000	33,000	0	13,000	0	0
01-2-391-505	DEBT CHARGES-PRINCIPAL	334,450	334,450	0	0	0	0	1,500,000	0
01-2-391-506	DEBT CHARGES-INTEREST	377,206	587,528	407,543	543,689	511,089	579,129	495,894	456,357
MOX STRATHCONA SOLID WASTE MANAGEMENT Total		13,402,051	15,975,204	15,351,457	16,678,008	16,137,061	16,648,187	15,571,912	15,484,391
OPERATING EXPENSES Total		13,402,051	15,975,204	15,351,457	16,678,008	16,137,061	16,648,187	15,571,912	15,484,391
OPERATING Surplus/(Deficit)		3,162,931	538,063	2,212,039	502,597	1,510,213	485,584	1,535,456	394,659
391 --> COMOX STRATHCONA SOLID WASTE MANAGEMENT									
01-5-391-014	FED GOVT COND TSFRS	6,757	5,995,947	8,046	266,667	106,436	5,482,023	70,353	3,493,304
01-5-391-016	GRANT PROV GOVT CONDITIONAL	0	0	196,731	0	0	0	0	0
01-5-391-139	SALE OF FIXED ASSETS	0	0	0	0	15,000	0	11,770	0
01-5-391-140	SHORT TERM DEBT PROCEEDS	30,274	1,055,000	0	562,372	2,234,307	3,108,741	0	1,842,426
01-5-391-142	LONG TERM DEBT PROCEEDS	14,419,192	14,419,192	8,126,263	8,126,263	0	0	0	0
01-5-391-145	TRANSFER FR RESERVE	1,359,099	13,389,519	772,679	3,609,546	1,550,193	4,965,478	1,042,230	4,039,589
01-5-391-148	TRANSFER FR OPERATING FUND	0	0	0	0	356,612	15,000	186,062	0
01-5-391-150	UNEXPENDED PRIOR YEAR	426,193	0	76,669	502,862	93,659	97,682	608,289	608,289
MOX STRATHCONA SOLID WASTE MANAGEMENT Total		16,241,515	34,859,658	9,180,388	13,067,710	4,356,207	13,668,924	1,918,704	9,983,608
CAPITAL REVENUE SOURCES Total		16,241,515	34,859,658	9,180,388	13,067,710	4,356,207	13,668,924	1,918,704	9,983,608
391 --> COMOX STRATHCONA SOLID WASTE MANAGEMENT									
01-6-391-469	LAND	1,490,879	1,700,000	0	0	0	0	0	0
01-6-391-470	LAND IMPROVEMENTS	0	0	0	0	0	0	31,023	0
01-6-391-471	BUILDING	236,390	0	0	0	63,403	0	114,491	0
01-6-391-472	BUILDING IMPROVEMENTS	363,442	770,000	0	350,000	0	219,121	0	200,000
01-6-391-473	IT INFRASTRUCTURE	3,229	75,000	15,685	50,000	0	0	0	0
01-6-391-474	SOLID WASTE INFRASTRUCTURE	1,344,671	15,380,162	0	2,629,713	201,841	9,055,000	0	7,960,108
01-6-391-475	MACHINERY & EQUIPMENT	58,792	146,000	28,948	138,500	1,024,052	1,035,500	113,356	228,500
01-6-391-477	LANDFILL CLOSURES	358,950	1,879,304	227,474	1,493,234	1,935,529	3,359,303	434,887	1,090,000
01-6-391-478	VEHICLES	235,047	490,000	0	280,000	0	0	40,989	505,000
01-6-391-479	WORK IN PROGRESS	0	0	782,018	0	628,519	0	1,090,298	0
01-6-391-498	MFA ISSUE EXPENSE/DRF DEPOSITS	144,192	144,192	81,263	81,263	0	0	0	0
01-6-391-504	SHORT TERM DEBT PAYDOWN	14,275,000	14,275,000	8,045,000	8,045,000	0	0	0	0

Budget Departmental by Class



From Category : 391 To Category : 393

Account Code : 01-1-391-??? To : 01-6-391-???

Account Code	Account Description	2021	2021	2020	2020	2019	2019	2018	2018
		Actual Value	Budget Value	Actual Value	Budget Value	Actual Value	Budget Value	Actual Value	Budget Value
MOX STRATHCONA SOLID WASTE MANAGEMENT Total		18,510,591	34,859,658	9,180,388	13,067,710	3,853,345	13,668,924	1,825,045	9,983,608
CAPITAL EXPENDITURES Total		18,510,591	34,859,658	9,180,388	13,067,710	3,853,345	13,668,924	1,825,045	9,983,608
CAPITAL Surplus/(Deficit)		-2,269,076	0	0	0	502,862	0	93,659	0
GENERAL REVENUE FUND - CVRD Total		893,854	538,063	2,212,039	502,597	2,013,075	485,584	1,629,115	394,659
Report Total -->		893,854	538,063	2,212,039	502,597	2,013,075	485,584	1,629,115	394,659