

**DATE:** February 2, 2024

**FILE:** 1700-02/2024/391-394

**TO:** Chair and Directors  
Comox Strathcona Waste Management Board

**FROM:** James Warren  
Chief Administrative Officer

Supported by James Warren  
Chief Administrative Officer

***J. Warren***

**RE:** 2024-2028 CSWM Recommended Financial Plan

### **Purpose**

To provide the recommended 2024-2028 Financial Plan for function 391, the Comox Strathcona Waste Management (CSWM) service.

### **Recommendation from the Chief Administrative Officer:**

THAT the recommended 2024-2028 Financial Plan for function 391, Comox Strathcona Waste Management Service, be approved.

### **Executive Summary**

- In January the CSWM Board received the proposed financial plan and provided staff with the following feedback:
  1. An error was noted within the 2028 operating budget where expense line 262, operating contracts, was entered incorrectly.
  2. Some directors expressed concern over low transfers to reserves across the financial plan.
- The recommended operating and capital plans are attached (Appendix A and B, respectively). The revised plan includes the following:
  1. Taxation and tipping fee revenue have remained the same as the proposed budget for years 2025-2028.
  2. Support services expense has been updated seeing a reduction from \$1,302,046 to \$999,614, with the difference applied as a contribution to capital works reserves.
  3. 2028 operating contracts corrected and brought in line with prior years. Contributions to capital works reserves in 2028 decreased by the corresponding amount.
  4. As is typical at this point in the budget process, prior year surplus figure is reconsidered and updated as required. The 2024 surplus prior year has been adjusted from \$1,646,259 to \$3,000,000, a difference of \$1,353,741.

As well, contribution to capital works reserve has been increased by this same amount to \$2,149,991. See background for further information on 2023 surplus.

- While our current understanding of the required annual capital renewal funding is \$1.03 million, it is important to acknowledge that this Asset Management Plan (AMP) was completed in 2019. Considering the large amount of new infrastructure installed since 2019, it is likely that the required annual renewal funding amount will increase. An update will be completed in conjunction with the Solid Waste Management Plan (SWMP) renewal.
- At this time, the recommended budget does not recommend increasing tax requisition from the proposed budget. The residential tax rate per \$1,000 of assessed value remains at \$0.1025 per \$1,000 of assessed value, as presented at the January board.

Prepared by:

***V. Schau***

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Vivian Schau  
Senior Manager of  
CSWM Services

Concurrence:

***M. Rutten***

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Marc Rutten, P.Eng.  
General Manager of  
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Concurrence:

***L. Wiwcharuk***

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Lucy Wiwcharuk, CPA, CMA  
Chief Financial Officer

## Background

### ***Surplus Prior Year***

As of January 24, 2024, the estimated 2023 surplus is \$3,000,000, which is now reflected in the recommended financial plan. With year-end transactions not yet complete, this figure will change slightly once year-end adjustments have been completed. A budget to actual review has been completed and the following provides detail of the major drivers behind the surplus:

- Higher than anticipated revenue from tipping fees of \$806,000 and higher revenue due to scrap metal prices and Extended Producer Responsibility (EPR) volumes of \$280,000. Actual versus budget tipping fee breakdown by waste category is attached (Appendix C).
- Operating contract for solid waste management of \$225,000 and leachate management of \$93,000 have come in less than budget.
- Rental equipment, maintenance and fuel costs are lower than budget by \$158,000.
- Chemicals for the leachate treatment plant are under budget by \$148,000 as a result of cell 2 commissioning being delayed by six months and lower than expected precipitation.

- With the procurement for organic bins coming in much lower than anticipated, savings of \$223,000 have been realized.
- Debt interest charges were \$402,000 lower than budget.

A year-end operational surplus includes funds for operational projects that were not completed during the previous year. Included within the estimated 2023 surplus are the following operating carry-forward projects totalling \$894,222. These projects carry forward and are included within the appropriate line of expenditure in the 2024 budget.

- Bevan road paving: \$194,500
- Engineering fees associated with the SWMP: \$397,342
- Professional fees associated with the SWMP: \$135,017
- Minor capital works: \$167,363

For utility operations, best practice would see surplus funds remaining at year end directed to operating and capital reserves and used to assist with rate stabilization to future years and funding capital. In the case of CSWM, significant further financial resources will be required for future capital infrastructure and managing debt load.

**Capital Carry Forward Projects**

The proposed financial plan included \$2,221,389 in 2024 capital projects. No changes other than the 2023 capital carry forwards have been made to the recommended budget.

As required annually, those portions of capital projects remaining incomplete at December 31, 2023, are carried forward to the following year.

<b>Table 1: 2024 Carry Forward Capital and New Capital Projects for 2024</b>			
<b>Capital Projects</b>	<b>2023 Carry Forward</b>	<b>2024 Proposed</b>	<b>2024 Recommended</b>
Quadra Island Depot	\$237,408		\$237,408
Land Purchase	209,121		209,121
Scale Software Upgrade	130,000		130,000
CVWMC Progressive Closure	250,000	\$875,000	1,125,000
CRWMC Transfer Station	283,000	266,389	549,389
Annual Capital Equipment Allowance	200,000	60,000	260,000
Fleet Vehicle Replacement		220,000	220,000
Equipment replacement – Roll Off Bins		100,000	100,000
Equipment purchase – Screener		450,000	450,000
Oyster River Depot	690,000		690,000
Fortis Interconnection		250,000	250,000
<b>Total Capital Projects</b>	<b>\$1,999,529</b>	<b>\$2,221,389</b>	<b>\$4,220,918</b>

In additional to the AMP reinvestment requirements, strategic work plan items impacting the 10-year capital plan include:

- Landfill design, operational plans and closure construction for the Gold River, Tahsis and Zeballos waste management centres as required by the Ministry of Environment and Climate Change Strategy and per the SWMP.
- Design and construction of remote community transfer stations including Tahsis and Zeballos and improvements to the Gold River facility.

### **2024 Estimated Residential Tax Rate and Tax Impact**

The tax requisition amount remains unchanged from 2023 at \$5,000,000. Based on BC assessment's January 2024 revised assessment roll, the estimated residential tax rate for 2024 would be \$0.1025 per \$1,000 of assessed value. Appendix D is a table summarizing the resulting tax impact for the median assessed property values for each of the services municipalities provided by BC Assessment.

### **Asset Management and Reserves**

The Solid Waste Asset Management Plan serves as a strategic guide for capital planning and infrastructure investments, providing a long-term roadmap for sustainable asset management. Developed in 2019, the plan estimates an average annual reinvestment funding need of \$1.03 million. It is important to note that this work predates the installation of significant new infrastructure, specifically Cell 2/Pond 2, Campbell River flare, Regional Organics and the Organics Transfer Station. The AMP will be updated in parallel with the SWMP renewal, and it is anticipated that the annual reinvestment funding amount will need to increase. The recommended budget shows an improved 2024 contribution to capital works reserves exceeding the current \$1.03 million estimate, however contributions for 2025-2027 are less than the \$1.03 million target. The updated AMP, once complete, will inform future financial plans.

### **Solid Waste Management Plan – Financial Review**

The required revenue, from both tipping fee and taxation, for the CSWM service should be determined based on the SWMP conclusions along with the accompanying fiscal policies and the updated AMP. This approach ensures that the revenue reflects the actual needs of the CSWM service going forward.

In support of the SWMP renewal, a comprehensive financial strategy and analysis will consider the following key aspects:

1. A review of existing and development of new financial policy including Asset Management Policy, Reserve Policy and User Fee Policy.
2. An evaluation of the financial implications of proposed initiatives, considering funding sources, fee structures, and budget requirements.

3. Development of a sustainable long-term financial plan, including considerations for reserve contributions and capital expenditures.
4. An analysis and optimization of fee structures to balance revenues and expenditures.
5. Identification of financial risks associated with the SWMP and development strategies for mitigation.

**Options**

1. Approve the 2024 – 2028 CSWM Recommended Financial Plan as presented. While 2024 includes a healthy capital works reserve contribution, 2025-2027 continues to show contributions less than \$1.03 million. Through the financial work scheduled with the updated SWMP renewal, staff will conduct further analysis and develop policy for the board’s consideration. The 2025 budget cycle will be informed by this work and revenue streams will be adjusted across the next five year plan.
2. Approve the 2024-2028 CSWM Recommended Financial Plan and include further updates. The Board may want to consider the following adjustments to reserve contributions and taxation.
  - a. Raise taxation revenue and reserve contributions gradually over the five year plan as indicated in the table below. Increases of 3.5% in both 2025 and 2026 and a smaller increase of 2.5% in 2027 will allow for the capital works reserve contribution to reach a minimum of \$1.03 million within the two-year period. The incremental building of reserve contribution better reflects the long-term asset management requirements and recognizes that annual increases to revenue will be needed. Staff will further review tipping fees as a means of funding.

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
<b>Taxation</b>	\$5,000,000	\$5,175,000	\$5,356,125	\$5,490,029	\$5,490,028
<b>Year over year Change</b>		\$175,000	\$181,125	\$133,903	0
<b>Per cent change</b>		3.50%	3.50%	2.50%	0.00%
<b>Reserve contributions</b>	\$2,452,423	\$845,179	\$1,307,765	\$1,386,103	\$1,788,564

Staff are recommending the Board approve Option 1. The 2024-2028 CSWM recommended financial plan incorporates and addresses the Board’s comments and feedback provided at the January proposed budget presentation.

- Attachments:
- Appendix A – CSWM 2024-2028 Recommended Operating Financial Plan Summary
  - Appendix B – CSWM 2024-2033 Recommended Budget Capital Plan Summary
  - Appendix C – Actual vs. Budget Tipping Fee Breakdown by Waste Category
  - Appendix D – 2024 Estimated Residential Tax Rate and Tax Impact

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
<b>01 - General Revenue Fund</b>								
<b>391 - Comox Strathcona Waste Management</b>								
<b>Revenues</b>								
<b>391 - Comox Strathcona Waste Management</b>								
01-1-391-005	Gil Fed Govt	15,888	5,000	5,000	5,000	5,000	5,000	5,000
01-1-391-009	Gil Local Govt	16,420	80,000	80,000	80,000	80,000	80,000	80,000
01-1-391-019	Reqn Elect/Spec Prov Govt	1,789,166	1,789,166	1,792,796	1,792,796	1,792,796	1,792,796	1,792,796
01-1-391-020	Reqn Municipal	3,210,834	3,210,834	3,207,204	3,207,204	3,207,204	3,207,204	3,207,204
01-1-391-117	Tipping Fees	11,227,695	10,421,680	11,737,768	11,749,274	12,017,907	12,257,825	12,423,875
01-1-391-124	Contributions from Others	8,465	0	0	0	0	0	0
01-1-391-131	Recoveries - Recycling BC Incentives	216,285	160,000	160,000	160,000	160,000	160,000	160,000
01-1-391-132	Recoveries - Scrap	261,670	142,000	142,000	142,000	142,000	142,000	142,000
01-1-391-133	Recoveries - Other	109,205	0	0	66,625	133,250	133,250	133,250
01-1-391-135	Recoveries-Other Functions	10,000	41,000	41,000	41,000	41,000	41,000	41,000
01-1-391-150	Surplus Prior Year	2,385,143	2,821,319	3,000,000	0	0	0	0
01-1-391-151	Funds Allocated from Prior Year	116,010	116,010	0	0	0	0	0
<b>391 - Comox Strathcona Waste Management</b>		<b>19,366,782</b>	<b>18,787,009</b>	<b>20,165,768</b>	<b>17,243,899</b>	<b>17,579,157</b>	<b>17,819,075</b>	<b>17,985,125</b>
<b>Revenues</b>		<b>19,366,782</b>	<b>18,787,009</b>	<b>20,165,768</b>	<b>17,243,899</b>	<b>17,579,157</b>	<b>17,819,075</b>	<b>17,985,125</b>
<b>Expenses</b>								
<b>391 - Comox Strathcona Waste Management</b>								
01-2-391-200	Support Services	885,684	885,684	999,614	999,614	999,614	999,614	999,614
01-2-391-212	Grants Uncond Local Govt	300,000	300,000	300,000	300,000	300,000	300,000	300,000
01-2-391-213	Grants Cond Local Govt	105,500	300,000	300,000	0	0	0	0
01-2-391-214	Grants Cond Local Agencies	1,539	30,000	30,000	30,000	30,000	30,000	30,000
01-2-391-216	Municipal Contract	373,861	324,705	331,139	337,796	344,392	351,236	52,264
01-2-391-220	Salaries & Wages	2,329,525	2,351,384	2,439,147	2,504,507	2,562,714	2,637,267	2,714,044
01-2-391-221	Directors Remuneration	28,285	61,552	61,552	61,552	61,552	61,552	61,552
01-2-391-225	Benefits	539,016	587,904	643,168	682,670	704,217	725,283	746,976
01-2-391-237	Employer Health Tax	46,840	54,598	57,325	59,956	61,470	63,312	65,206
01-2-391-238	WCB	63,545	60,055	65,812	68,816	70,571	72,682	74,857
01-2-391-245	Uncollectible Accounts	(564)	200	200	200	200	250	250
01-2-391-246	Bank Charges	67,495	47,000	50,000	51,000	52,020	53,060	54,121
01-2-391-251	Cash Overage/Shortage	247	0	0	0	0	0	0
01-2-391-257	Clothing/Laundrying	7,984	9,282	9,468	9,657	9,850	10,047	10,248
01-2-391-262	Contracts - Operating	2,510,515	2,725,550	2,850,646	2,899,121	2,956,907	3,016,037	3,086,478

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01-2-391-266	Deliveries/Transportation	13,895	22,500	16,500	16,980	17,476	17,984	18,508
01-2-391-270	Freon Removal	8,834	12,000	9,000	9,000	9,000	9,000	9,000
01-2-391-275	Permits/Licences	3,076	3,500	4,330	4,660	4,660	4,660	4,660
01-2-391-276	Software Licence/Mtce	26,453	46,900	45,900	45,900	45,900	45,900	12,000
01-2-391-281	Materials & Supplies	79,132	75,557	75,918	76,282	76,650	79,000	7,000
01-2-391-284	Meeting Expense	20,939	15,000	15,000	15,000	15,000	15,000	15,000
01-2-391-293	Office Expenses	10,776	11,500	11,800	12,036	12,277	12,522	12,772
01-2-391-296	Postage	206	500	500	500	500	500	500
01-2-391-303	Recycling/Diversion Initiatives	1,156,114	1,060,014	1,232,194	1,231,690	1,074,073	1,105,365	1,137,595
01-2-391-305	Safety Equipment	3,323	4,000	4,080	4,162	4,245	4,330	4,417
01-2-391-311	Signs	7,034	15,000	12,000	12,000	12,000	12,000	12,000
01-2-391-314	Telephone & Alarm Lines	13,844	10,850	12,100	12,265	12,435	12,610	12,790
01-2-391-316	Tipping Fees	32,998	31,000	216,000	221,680	227,526	233,544	239,738
01-2-391-319	Training/Development & Conferences	10,042	45,575	44,925	45,575	43,925	45,925	5,350
01-2-391-320	Travel	11,212	35,000	35,000	25,000	25,000	25,000	5,000
01-2-391-335	Advertising	38,633	48,000	27,500	23,500	21,500	21,500	18,500
01-2-391-340	Dues And Memberships	5,559	11,075	15,578	15,578	15,578	15,578	10,403
01-2-391-347	Library/Publications	252	676	500	500	500	500	500
01-2-391-353	Public Relations	183	650	650	650	650	650	650
01-2-391-354	Education Programs Public	68	0	10,000	10,000	0	0	0
01-2-391-366	Engineering Fees	39,600	426,706	601,468	128,597	130,769	132,984	135,244
01-2-391-369	Insurance Liability	9,585	9,491	9,776	10,069	10,371	10,682	10,896
01-2-391-372	Insurance Property	23,055	24,972	25,721	26,493	27,288	28,107	28,950
01-2-391-378	Lab Analysis	33,703	0	31,000	31,930	32,888	33,875	34,890
01-2-391-381	Legal Fees	23,230	80,000	60,000	45,000	45,000	45,000	45,000
01-2-391-385	Gis Services	163	5,000	5,000	5,000	5,000	5,000	5,000
01-2-391-387	Other Prof Fees	280,332	415,350	423,800	229,380	219,338	216,377	169,998
01-2-391-400	Contracted Svcs Buildings/Land Mtce	192,298	285,640	165,934	170,756	175,719	180,830	186,254
01-2-391-403	Buildings Repairs & Mtce	1,183	1,500	1,500	1,500	1,500	1,500	1,500
01-2-391-409	Hydro	18,168	22,525	18,745	19,306	19,884	20,479	21,092
01-2-391-412	Janitorial/Cleaning Supplies	1,092	2,040	1,600	1,648	1,697	1,748	1,800
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	21,980	17,200	24,200	24,200	24,200	24,200	24,200
01-2-391-425	Property/Parcel Taxes	394	0	0	0	0	0	0
01-2-391-430	Water	1,910	1,800	2,100	2,163	2,228	2,295	2,364



# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01-2-391-438	Contract Svcs Equip/Mach	461,889	516,340	521,500	516,979	529,774	548,192	552,951
01-2-391-441	Fuel/Lubricants - Mach/Equip	266,473	323,300	270,568	281,220	292,294	303,805	315,771
01-2-391-444	Rental/Leases - Mach/Equip	27,942	41,250	41,301	20,379	20,459	20,542	20,627
01-2-391-447	Repairs/Mtce Mach/Equip	13,304	28,000	20,000	20,600	21,218	21,855	22,511
01-2-391-458	Fuel/Lubricants Vehicle	14,383	20,000	15,000	15,450	15,914	16,391	16,883
01-2-391-461	Insurance/Licence Vehicle	1,105	14,316	14,744	15,183	15,637	16,105	16,533
01-2-391-464	Repairs & Mtce Vehicle	7,303	10,000	10,150	10,455	10,769	11,092	11,425
01-2-391-468	Minor Capital	202,636	370,000	380,000	100,000	102,800	100,000	100,000
01-2-391-485	Contr To Capital Works Reserve	2,508,930	2,508,930	2,452,423	670,179	951,640	896,075	1,298,536
01-2-391-489	Reserve Contr Other	700,000	700,000	700,000	700,000	700,000	700,000	700,000
01-2-391-495	Transfer To Other Functions	5,000	5,000	5,000	5,000	5,000	5,000	5,000
01-2-391-505	Debt Charges-Principal	913,267	913,266	1,514,263	1,514,263	1,514,263	1,514,263	1,514,263
01-2-391-506	Debt Charges-Interest	732,699	1,134,578	1,221,842	1,221,842	1,221,842	1,221,842	1,221,842
<b>391 - Comox Strathcona Waste Management</b>		<b>15,203,666</b>	<b>17,068,415</b>	<b>18,469,181</b>	<b>15,579,439</b>	<b>15,873,894</b>	<b>16,064,147</b>	<b>16,189,523</b>
<b>392 - CSWM Post Landfill Closure</b>								
01-2-392-220	Salaries & Wages	38,215	54,460	55,785	58,998	60,759	62,573	64,441
01-2-392-225	Benefits	9,939	15,546	16,735	17,700	18,228	18,771	19,333
01-2-392-237	Employer Health Tax	770	1,356	1,394	1,475	1,519	1,564	1,611
01-2-392-238	WCB	1,066	1,490	1,603	1,693	1,745	1,796	1,849
01-2-392-266	Deliveries/Transportation	110	1,000	1,000	1,000	1,000	1,000	1,000
01-2-392-275	Permits/Licences	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-392-276	Software Licence/Mtce	5,347	1,500	10,600	10,865	11,137	11,416	11,702
01-2-392-281	Materials & Supplies	477	7,282	4,714	7,650	7,880	8,116	8,360
01-2-392-293	Office Expenses	5,248	208	212	217	222	225	231
01-2-392-314	Telephone & Alarm Lines	635	1,656	1,424	1,456	1,489	1,524	1,559
01-2-392-319	Training/Development & Conferences	474	624	2,000	2,000	2,000	2,000	2,000
01-2-392-320	Travel	0	676	1,000	1,000	1,000	1,000	1,000
01-2-392-400	Contracted Svcs Buildings/Land Mtce	0	14,000	12,000	14,530	14,561	15,093	15,126
01-2-392-409	Hydro	7,838	20,976	19,698	20,289	20,898	21,525	22,171
01-2-392-438	Contract Svcs Equip/Mach	3,721	27,687	34,000	34,510	35,215	35,941	36,689
01-2-392-447	Repairs/Mtce Mach/Equip	1,364	7,202	5,500	9,665	9,955	10,254	10,561
01-2-392-458	Fuel/Lubricants Vehicle	0	3,500	3,640	3,749	3,861	3,977	4,096
01-2-392-461	Insurance/Licence Vehicle	0	440	453	467	481	495	0
<b>392 - CSWM Post Landfill Closure</b>		<b>75,203</b>	<b>160,603</b>	<b>172,758</b>	<b>188,264</b>	<b>192,950</b>	<b>198,270</b>	<b>202,729</b>
<b>393 - Leachate Treatment Plant</b>								

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01-2-393-220	Salaries & Wages	81,364	112,394	115,111	121,748	125,383	129,128	132,986
01-2-393-225	Benefits	16,527	32,098	34,534	36,525	37,615	38,739	39,897
01-2-393-237	Employer Health Tax	1,640	2,795	2,879	3,044	3,133	3,228	3,324
01-2-393-238	WCB	2,276	3,076	3,304	3,494	3,598	3,706	3,817
01-2-393-254	Chemicals	127,265	275,000	250,000	257,500	265,225	273,182	281,377
01-2-393-266	Deliveries/Transportation	352	1,561	1,500	1,545	1,591	1,639	1,688
01-2-393-275	Permits/Licences	391	800	600	600	600	600	600
01-2-393-276	Software Licence/Mtce	10,719	8,500	9,500	9,785	10,079	10,381	10,692
01-2-393-281	Materials & Supplies	11,591	16,646	16,979	17,488	18,013	18,554	19,111
01-2-393-293	Office Expenses	264	0	500	510	520	530	541
01-2-393-305	Safety Equipment	950	1,800	1,500	1,545	1,591	1,639	1,688
01-2-393-314	Telephone & Alarm Lines	270	1,200	800	824	849	874	900
01-2-393-319	Training/Development & Conferences	0	2,000	2,000	2,000	2,000	2,000	2,000
01-2-393-320	Travel	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-393-372	Insurance Property	5,539	5,929	6,107	6,290	6,479	6,673	0
01-2-393-378	Lab Analysis	6,230	12,000	12,000	12,000	12,000	12,000	12,000
01-2-393-387	Other Prof Fees	0	6,000	3,000	3,090	3,183	3,278	3,376
01-2-393-400	Contracted Svcs Buildings/Land Mtce	3,222	7,000	7,000	7,210	7,426	7,649	7,878
01-2-393-403	Buildings Repairs & Mtce	232	1,000	500	1,000	1,000	1,000	1,000
01-2-393-409	Hydro	40,716	60,000	61,200	62,424	63,672	64,945	66,244
01-2-393-410	Carbon Offset	0	0	0	0	0	0	0
01-2-393-412	Janitorial/Cleaning Supplies	0	520	500	515	530	546	562
01-2-393-430	Water	4,509	10,000	10,000	10,000	10,000	10,000	10,000
01-2-393-438	Contract Svcs Equip/Mach	10,698	25,500	22,000	22,660	23,340	24,040	24,761
01-2-393-441	Fuel/Lubricants - Mach/Equip	4,366	5,590	5,732	5,905	6,082	6,264	6,451
01-2-393-444	Rental/Leases - Mach/Equip	986	1,000	1,200	1,200	1,200	1,200	1,200
01-2-393-447	Repairs/Mtce Mach/Equip	13,557	14,000	16,000	18,000	18,000	18,000	18,000
01-2-393-458	Fuel/Lubricants Vehicle	1,844	1,561	1,623	1,672	1,722	1,774	1,827
01-2-393-461	Insurance/Licence Vehicle	0	440	453	467	481	495	0
01-2-393-464	Repairs & Mtce Vehicle	64	510	520	536	552	569	586
01-2-393-468	Minor Capital	4,225	10,000	10,000	10,000	10,000	10,000	10,000
<b>393 - Leachate Treatment Plant</b>		<b>349,795</b>	<b>619,920</b>	<b>598,042</b>	<b>620,577</b>	<b>636,864</b>	<b>653,633</b>	<b>663,506</b>
<b>394 - Regional Organics Composting Facility and Transfer Station</b>								
01-2-394-220	Salaries & Wages	0	17,930	18,288	19,386	19,967	20,566	21,183
01-2-394-225	Benefits	12	5,200	5,487	5,816	5,990	6,170	6,355

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01-2-394-237	Employer Health Tax	0	448	457	485	499	514	530
01-2-394-238	WCB	0	493	525	556	573	590	608
01-2-394-262	Contracts - Operating	449,101	452,000	740,000	762,200	785,066	808,618	832,877
01-2-394-266	Deliveries/Transportation	0	0	3,000	3,090	3,183	3,278	3,376
01-2-394-275	Permits/Licences	0	500	500	500	500	500	500
01-2-394-281	Materials & Supplies	132,145	355,000	6,500	6,500	6,500	6,500	6,500
01-2-394-305	Safety Equipment	0	1,500	1,530	1,576	1,623	1,672	1,722
01-2-394-314	Telephone & Alarm Lines	585	1,000	1,000	1,000	1,000	1,000	1,000
01-2-394-335	Advertising	14,972	10,000	25,000	15,000	10,000	10,000	10,000
01-2-394-372	Insurance Property	7,772	0	0	0	0	0	0
01-2-394-378	Lab Analysis	0	5,000	8,000	8,240	8,487	8,742	9,004
01-2-394-387	Other Prof Fees	9,646	15,000	0	0	0	0	0
01-2-394-400	Contracted Svcs Buildings/Land Mtce	2,110	4,000	4,000	4,120	4,244	4,372	4,504
01-2-394-403	Buildings Repairs & Mtce	1,228	1,000	2,000	2,000	2,000	4,000	4,000
01-2-394-409	Hydro	10,099	25,000	8,500	8,670	8,843	9,020	9,200
01-2-394-438	Contract Svcs Equip/Mach	9,125	9,000	16,000	16,480	16,974	17,483	18,008
01-2-394-441	Fuel/Lubricants - Mach/Equip	19,842	0	0	0	0	0	0
01-2-394-444	Rental/Leases - Mach/Equip	0	35,000	80,000	0	0	0	0
01-2-394-447	Repairs/Mtce Mach/Equip	6,539	0	0	0	0	0	0
01-2-394-468	Minor Capital	1,937	0	5,000	0	0	0	0
<b>394 - Regional Organics Composting Facility and Transfer Station</b>		<b>665,112</b>	<b>938,071</b>	<b>925,787</b>	<b>855,619</b>	<b>875,449</b>	<b>903,025</b>	<b>929,367</b>
<b>Expenses</b>		<b>(16,293,777)</b>	<b>(18,787,009)</b>	<b>(20,165,768)</b>	<b>(17,243,899)</b>	<b>(17,579,157)</b>	<b>(17,819,075)</b>	<b>(17,985,125)</b>
<b>391 - Comox Strathcona Waste Management</b>		<b>3,073,005</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>01 - General Revenue Fund</b>		<b>3,073,005</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Capital Object Summary - 10 Years

Budget Year 2024  
 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	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
130R - Transfer from reserve											
145 - Transfer from Reserve											
1029 - Annual provision for capital projects	0.0	1,386,529	-	-	-	-	-	-	-	-	-
1050 - CVWMC New Engineered Landfill	0.0	-	-	-	-	-	-	1,000,000	9,000,000	-	-
1054 - Vehicle and Machinery - Capital	0.0	1,030,000	565,000	60,000	960,000	210,000	1,310,000	310,000	60,000	360,000	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	130,000	-	-	-	-	-	-	-	-	-
1122 - CVWMC New Engineered Landfill Progressive Closure	0.0	1,125,000	121,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
1131 - CRWMC Transfer Station	0.0	549,389	-	-	-	-	-	-	-	-	-
1132 - Gold River Landfill Closure	0.0	-	-	-	-	-	426,456	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		4,220,918	686,000	455,000	1,810,000	1,490,083	3,244,205	4,918,227	10,635,580	510,000	210,000
Total 130R - Transfer from reserve		4,220,918	686,000	455,000	1,810,000	1,490,083	3,244,205	4,918,227	10,635,580	510,000	210,000
<b>Total Funding Source</b>		<b>4,220,918</b>	<b>686,000</b>	<b>455,000</b>	<b>1,810,000</b>	<b>1,490,083</b>	<b>3,244,205</b>	<b>4,918,227</b>	<b>10,635,580</b>	<b>510,000</b>	<b>210,000</b>

# Capital Object Summary - 10 Years

Budget Year 2024  
 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	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment											
469 - Land											
1029 - Annual provision for capital projects	0.0	209,121	-	-	-	-	-	-	-	-	-
Total 469 - Land		209,121	-	-	-	-	-	-	-	-	-
470 - Land Improvements											
1029 - Annual provision for capital projects	0.0	690,000	-	-	-	-	-	-	-	-	-
Total 470 - Land Improvements		690,000	-	-	-	-	-	-	-	-	-
472 - Building Improvements											
1029 - Annual provision for capital projects	0.0	237,408	-	-	-	-	-	-	-	-	-
Total 472 - Building Improvements		237,408	-	-	-	-	-	-	-	-	-
473 - It Infrastructure											
1121 - Annual IT Infrastructure	0.0	130,000	-	-	-	-	-	-	-	-	-
Total 473 - It Infrastructure		130,000	-	-	-	-	-	-	-	-	-
474 - Water/Sewer/Solid Waste Infrastructure											
1029 - Annual provision for capital projects	0.0	250,000	-	-	-	-	-	-	-	-	-
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	-	-	-	-
1131 - CRWMC Transfer Station	0.0	549,389	-	-	-	-	-	-	-	-	-
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		799,389	-	245,000	700,000	1,130,083	1,357,749	2,070,860	1,425,580	-	-

# Capital Object Summary - 10 Years

Budget Year 2024  
 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	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
475 - Machinery & Equipment											
1054 - Vehicle and Machinery - Capital	0.0	750,000	425,000	-	900,000	90,000	1,250,000	250,000	-	300,000	-
Total 475 - Machinery & Equipment		750,000	425,000	-	900,000	90,000	1,250,000	250,000	-	300,000	-
477 - Landfill Closures											
1050 - CVWMC New Engineered Landfill	0.0	-	-	-	-	-	-	1,000,000	9,000,000	-	-
1122 - CVWMC New Engineered Landfill Progressive Closure	0.0	1,125,000	121,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
1132 - Gold River Landfill Closure	0.0	-	-	-	-	-	426,456	1,387,367	-	-	-
Total 477 - Landfill Closures		1,125,000	121,000	150,000	150,000	150,000	576,456	2,537,367	9,150,000	150,000	150,000
478 - Vehicles											
1054 - Vehicle and Machinery - Capital	0.0	280,000	140,000	60,000	60,000	120,000	60,000	60,000	60,000	60,000	60,000
Total 478 - Vehicles		280,000	140,000	60,000	60,000	120,000	60,000	60,000	60,000	60,000	60,000
Total 050 - Capital projects and equipment		4,220,918	686,000	455,000	1,810,000	1,490,083	3,244,205	4,918,227	10,635,580	510,000	210,000
<b>Total Expenditure</b>		<b>4,220,918</b>	<b>686,000</b>	<b>455,000</b>	<b>1,810,000</b>	<b>1,490,083</b>	<b>3,244,205</b>	<b>4,918,227</b>	<b>10,635,580</b>	<b>510,000</b>	<b>210,000</b>

**Appendix C**

**Comox Strathcona Solid Waste Management  
2024-2028 Financial Planning  
Tipping Fees**

<b>Material</b>	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>2027 Budget</b>	<b>2028 Budget</b>
Asbestos	\$ 15,000	\$ 7,150	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824
Carcasses/Controlled waste	20,000	17,800	22,300	22,746	23,201	23,665	24,138
Clean fill	120,000	107,875	120,000	120,000	120,000	120,000	120,000
Commercial recycling	2,500	4,980	4,500	4,590	4,682	4,776	4,872
Construction waste	1,538,160	1,673,735	1,767,350	1,770,248	1,756,901	1,711,397	1,588,519
Divertible wood waste	50,000	82,940	95,000	96,900	98,838	100,815	102,831
ICI/Household waste	4,510,440	5,206,805	5,580,000	5,691,600	5,805,432	5,921,541	6,039,972
Mattress diversion	100,000	13,500	160,000	-	-	-	-
Mixed waste with recyclables	220,000	313,170	270,000	270,000	270,000	270,000	270,000
Municipal by contract	2,650,000	1,878,910	1,999,500	2,039,490	2,080,279	2,121,885	2,164,322
Organics/Food waste	605,000	866,360	990,000	990,000	1,100,000	1,210,000	1,320,000
Recyclable Drywall/gypsum	374,340	415,440	408,618	416,790	425,126	433,629	442,302
Yard waste	216,240	251,225	310,500	316,710	323,044	329,505	336,095
Others waste categories		387,805					
<b>Total</b>	<b>\$ 10,421,680</b>	<b>\$ 11,227,695</b>	<b>\$ 11,737,768</b>	<b>\$ 11,749,274</b>	<b>\$ 12,017,907</b>	<b>\$ 12,257,825</b>	<b>\$ 12,423,875</b>

## Appendix D - 2024 Estimated Residential Tax Rate and Tax Impact

	2024 Median Assessed Value	2024 Residential Tax Rate \$0.1025 per \$1,000 of Assessed Value
<b>Comox Valley Regional District</b>		
City of Courtenay	\$719,000	\$ 73.70
Town of Comox	\$789,000	\$ 80.87
Village of Cumberland	\$788,000	\$ 80.77
EA A - Baynes Sound, Denman, Hornby	\$865,000	\$ 88.66
EA B - Lazo North	\$966,000	\$ 99.02
EA C - Puntledge, Black Creek	\$819,000	\$ 83.95
<b>Strathcona Regional District</b>		
City of Campbell River	\$678,000	\$ 69.50
Village of Gold River	\$321,000	\$ 32.90
Village of Sayward	\$350,000	\$ 35.88
Village of Tahsis	\$163,000	\$ 16.71
Village of Zeballos	\$140,000	\$ 14.35
EA A - Kyuquot, Nootka, Sayward	\$379,000	\$ 38.85
EA B - Cortes Island	\$699,000	\$ 71.65
EA C - Discovery, Mainland Inlets	\$622,000	\$ 63.76
EA D - Oyster Bay, Buttle Lake	\$703,000	\$ 72.06