

**DATE:** March 9, 2022

**FILE:** 1700-02/2022/391-394

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

Supported by James Warren,  
D/Chief Administrative Officer

**FROM:** James Warren  
Deputy Chief Administrative Officer

J. Warren

**RE: 2022 - 2026 CSWM Recommended Financial Plan - Function 391 - 394**

### **Purpose**

To provide the Board the 2022 – 2026 Comox Strathcona Waste Management (CSWM) recommended financial plan, capital highlights and further information to support the Waste Management Attendant staffing request.

### **Recommendations from the Deputy Chief Administrative Officer:**

1. THAT the Comox Strathcona Waste Management Board endorse the recommended 2022 capital procurement as outlined in Table 1 of the March 9, 2022 financial plan staff report.
2. THAT the 2022 – 2026 recommended financial plan for the Comox Strathcona Waste Management Service, functions 391 – 394, be approved.

### **Executive Summary**

On December 2, 2021, staff presented the 2022 – 2026 preliminary financial plan for the CSWM service to the Board. On January 20, 2022, staff presented the 2022 – 2026 proposed financial plan to the Board which addressed feedback and questions from the December 2, 2021 Board meeting. While the January Board did not request any further changes to the proposed financial plan, much of the discussion was surrounding the request for the two Waste Management Attendant positions, specifically whether the positions are required on a permanent basis.

This staff report presents further rationale to support the request for the permanent Waste Management Attendant positions and the budget adjustments required to finalize the 2022 – 2026 recommended financial plan.

### **Personnel Requests**

While the COVID pandemic has played a factor in the increased traffic and tonnages received at the landfill, both the Comox Valley and Strathcona Regional Districts (SRD) have and are continuing to see community growth across the CSWM service area. The 2021 federal Census indicates a population increase of 8.9 per cent (5,918) in the CVRD and 7.8 per cent (3,479) in the SRD for a combined increase of 8.5 per cent (9,397) in the CSWM service area since 2016.

Over the years, the CSWM service has onboarded a number of Extended Producer Responsibility (EPR) and diversion programs to provide the Comox Valley Waste Management Center with a full complement of waste diversion programs to advance the goals of the Solid Waste Management Plan.

With each new EPR and diversion program, it has incrementally added to the staff's workload to provide education for and to service/maintain.

The increasing demands coupled with a number of high priority waste diversion initiatives over the next few years will have an impact on the ability of existing staff complement to adequately meet the demands of the CSWM service, and the customer service level that residents are accustomed to.

Staff are currently conducting a review of the tipping fee structure and will be exploring the feasibility of policy tools with the aim of reducing traffic, expanding actions to reduce the volume of waste generated and changing behaviour to incentivize waste diversion as part of the forthcoming Solid Waste Management Plan update (pending Board approval).


Staff are committed to continuous improvement and will seek efficiencies within the service. Furthermore, workload and resources are reviewed and balanced on an annual basis, and where opportunity exists, staffing will be adjusted accordingly.

On the basis of the above, it is recommended that an additional Waste Management Attendant position is required as they play a pivotal role in the safe and effective operation of the facility. This position equates to two full time hires (2 x 35 hrs/week) to cover the seven day per week operation at the waste management centre.

#### 2022 – 2026 CSWM Recommended Financial Plan

The 2022 – 2026 CSWM recommended operating financial plan and the 2022 – 2026 CSWM recommended capital financial plan are appended to this report, Appendix A and B, respectively. The CSWM budget summary is detailed in Table 1 below.

**Table 1 CSWM Budget Summary**

 <b>2022 Recommended Budget</b>		<b>#391 Comox Strathcona Solid Waste Management</b>		
<b>Operating</b>	<b>2021 Budget</b>	<b>2022 Recommended Budget</b>	<b>Increase (Decrease)</b>	
<b>Revenue</b>				
Requisition	5,000,000	5,000,000	-	
Applications / Permit Fees	9,533,500	10,025,750	492,250	
Other Revenue/Recoveries	209,000	285,000	76,000	
Prior Years Surplus	1,770,767	2,533,413	762,646	
	<b>\$ 16,513,267</b>	<b>\$ 17,844,163</b>	<b>\$</b>	<b>1,330,896</b>
<b>Expenditures</b>				
Personnel Costs	2,672,161	3,051,973	379,812	
Directors Remuneration	61,552	61,552	-	
Operating	7,677,397	8,814,349	1,136,952	
Contribution to Reserve	5,180,179	4,104,597	(1,075,582)	
Debt Charges	921,978	1,811,692	889,714	
	<b>\$ 16,513,267</b>	<b>\$ 17,844,163</b>	<b>\$</b>	<b>1,330,896</b>
<b>Capital</b>				
<b>Funding Sources</b>				
Senior Government Grants	5,995,947	5,015,429	(980,518)	
Short Term Debt Proceeds	1,055,000	18,625,632	17,570,632	
Long Term Debt Proceeds	14,419,192	0	(14,419,192)	
Transfer from Reserves	13,389,519	22,366,610	8,977,091	
Prior Years Surplus	0	426,193	426,193	
	<b>\$ 34,859,658</b>	<b>\$ 46,433,864</b>	<b>\$</b>	<b>11,574,206</b>
<b>Funding Applied</b>				
Capital Projects & Equip	34,859,658	46,433,864	11,574,206	
	<b>\$ 34,859,658</b>	<b>\$ 46,433,864</b>	<b>\$</b>	<b>11,574,206</b>

Updates to the financial plan since the proposed budget include confirmation of the prior year's surplus as well as revisions to project carry forwards. Supplemental information regarding these changes are provided below.

### Surplus from Prior Year

The prior year's surplus carry forward into 2022 has been calculated at \$2,417,441 and is largely attributed to:

- Higher than anticipated tipping fee – \$1,215,104 variance (\$10,748,604 actual vs. \$9,533,500 budgeted)
- Higher than anticipated revenues due to higher scrap metal prices and EPR volumes – \$464,389 variance (\$673,389 actual vs. \$209,000 budgeted)
- Lower than anticipated operating and personnel costs with the COVID-19 Response and Renewal Action Plan focus - \$356,969 variance (\$10,054,141 actual vs. \$10,411,110 budgeted)

The entire surplus has been allocated to the capital works reserve fund to support the significant capital projects across the five year financial plan.

### Capital Projects

Capital spending for 2022 (inclusive of 2021 carry forwards) is projected at \$46,433,863. Table 2 summarizes the 2022 proposed and recommended budgets. The Cell 2 Construction project is the only capital project that has been further updated since the preliminary and proposed financial plans presented in December 2021 and January 2022. The following provides an explanation for the change:

#### Cell 2 Construction

- a) The 2022 – 2026 Proposed Financial Plan showed \$12,597,331 for Cell 2 construction based on class C estimate (comprehensive list of requirements and assumptions with consideration of market conditions). On March 2, 2022, CVRD's consultant provided a class A (pre-tender) estimate which is based on completed construction drawings and specifications prior to procurement (class A estimate is generally expected within five per cent to 10 per cent of actual contract price).
- b) Prices increases can be attributed to:
  - i. Added leachate pond to buffer flow through the leachate plant due to larger than modelled winter rain events
  - ii. COVID supply chain increases
  - iii. Optimization of cell excavation provided added airspace, but deeper excavation increasing construction costs
  - iv. Contingency added for recent/potential fuel price increases affecting earth moving, HDPE liners and piping
- c) In light of the updated Class A estimate and to ensure no procurement delays, staff recommends increasing the Cell 2 budget from \$12,597,331 by \$1,000,000 for a total of \$13,597,331 in new funds under the 2022 Budget, to be funded from capital work reserves. A carry forward from 2021 of \$1,225,874 has also now been included in 2022.

Table 2 2022 Capital Project Summary

Capital Projects	2022 Proposed Budget plus prior year project carry forwards	2022 Recommended Budget	Delta
Oyster River Recycling Center	\$ 470,000	\$ 470,000	\$ -
Quadra Island Recycle BC Depot	\$ 250,000	\$ 250,000	\$ -
Land Purchase	\$ 209,121	\$ 209,121	\$ -
CVWMC Water Supply	\$ 43,018	\$ 43,018	\$ -
CVWMC Fiber Optic Upgrade	\$ 246,770	\$ 246,770	\$ -
CV & CR Scale Software Replacement	\$ 75,000	\$ 75,000	\$ -
CVWMC Historical Landfill Closures	\$ 426,193	\$ 426,193	\$ -
CVWMC Cell 2 Construction	\$ 13,823,205	\$ 14,823,205	\$ 1,000,000
CVWMC New Landfill Progressive Closure	\$ 232,530	\$ 232,530	\$ -
CRWMC Regional Composting Facility	\$ 17,300,000	\$ 17,300,000	\$ -
CRWMC Transfer Station	\$ 83,164	\$ 83,164	\$ -
CRWMC Landfill Closure	\$ 11,033,301	\$ 11,033,301	\$ -
CVWMC Leachate Treatment Plant Upgrades	\$ 11,975	\$ 11,975	\$ -
CVWMC Emergency Binwall Upgrades	\$ 43,079	\$ 43,079	\$ -
Equipment purchase – Shredder	\$ 520,000	\$ 520,000	\$ -
Equipment replacement – Roll Off Bins	\$ 126,507	\$ 126,507	\$ -
Annual Capital Equipment Allowance	\$ 60,000	\$ 60,000	\$ -
Equipment replacement – 150 Tonne Excavator	\$ 375,000	\$ 375,000	\$ -
Fleet Vehicle Replacements	\$ 105,000	\$ 105,000	\$ -
<b>Total capital expenditures</b>	<b>\$ 45,433,863</b>	<b>\$ 46,433,863</b>	<b>\$ 1,000,000</b>

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  
 Engineering Services

Attachments: Appendix A: CSWM 2022 - 2026 Recommended Capital Financial Plan Summary  
 Appendix B: CSWM 2022 - 2026 Recommended Operating Financial Plan Summary

# 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	- 01 - General Revenue Fund

	Rank	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Funding Source											
030R - Senior Govt Grants											
014 - Fed Govt Cond Transfers											
1049 - Regional composting facility	0.0	5,015,429	-	-	-	-	-	-	-	-	-
Total 014 - Fed Govt Cond Transfers		5,015,429	-	-	-	-	-	-	-	-	-
Total 030R - Senior Govt Grants		5,015,429	-	-	-	-	-	-	-	-	-
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	11,033,301	-	-	-	-	-	-	-	-	-
Total 140 - Short Term Debt Proceeds		18,625,632	-	-	-	-	-	-	-	-	-
Total 100R - Short Term Debt Proceeds		18,625,632	-	-	-	-	-	-	-	-	-
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	972,200	-	-	-	-	-	-	-	-	-
1049 - Regional composting facility	0.0	12,284,571	-	-	-	-	-	-	-	-	-
1050 - CVWMC new engineered landfill	0.0	7,230,874	-	-	-	-	-	-	-	1,000,000	9,000,000
1054 - Vehicle and Machinery - Capital	0.0	1,198,482	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	-	-	-

# 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 - 01 - General Revenue Fund

	Rank	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
1084 - CVWMC water supply	0.0	43,018	-	-	-	-	-	-	-	-	-
1087 - Zeballos landfill closure	0.0	-	-	-	-	-	-	330,083	957,749	-	-
1121 - Annual IT Infrastructure	0.0	321,771	-	-	-	-	-	-	-	-	-
1122 - CVWMC New Engineered Landfill Progressive Closure	0.0	232,530	330,000	875,000	121,000	150,000	150,000	150,000	150,000	150,000	150,000
1131 - CRWMC Transfer Station	0.0	83,164	-	266,389	-	-	-	-	-	-	-
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		22,366,610	1,040,000	1,246,389	656,000	830,000	1,810,000	1,430,083	3,244,205	4,918,227	10,635,580
Total 130R - Transfer from reserve		22,366,610	1,040,000	1,246,389	656,000	830,000	1,810,000	1,430,083	3,244,205	4,918,227	10,635,580
160R - Prior year surplus											
150 - Surplus Prior Year											
1048 - CVWMC Historical Landfill Closure	0.0	426,193	-	-	-	-	-	-	-	-	-
Total 150 - Surplus Prior Year		426,193	-	-	-	-	-	-	-	-	-
Total 160R - Prior year surplus		426,193	-	-	-	-	-	-	-	-	-
<b>Total Funding Source</b>		<b>46,433,864</b>	<b>1,040,000</b>	<b>20,903,448</b>	<b>656,000</b>	<b>830,000</b>	<b>1,810,000</b>	<b>1,430,083</b>	<b>3,244,205</b>	<b>4,918,227</b>	<b>10,635,580</b>

# 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 - 01 - General Revenue Fund

	Rank	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
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	470,000	-	-	-	-	-	-	-	-	-
Total 470 - Land Improvements		470,000	-	-	-	-	-	-	-	-	-
472 - Building Improvements											
1029 - Annual provision for capital projects	0.0	293,079	-	-	-	-	-	-	-	-	-
Total 472 - Building Improvements		293,079	-	-	-	-	-	-	-	-	-
473 - It Infrastructure											
1121 - Annual IT Infrastructure	0.0	321,771	-	-	-	-	-	-	-	-	-
Total 473 - It Infrastructure		321,771	-	-	-	-	-	-	-	-	-
474 - Water/Sewer/Solid Waste Infrastructure											
1049 - Regional composting facility	0.0	17,300,000	-	-	-	-	-	-	-	-	-
1050 - CVWMC new engineered landfill	0.0	14,823,205	-	-	-	-	-	-	-	-	-
1054 - Vehicle and Machinery - Capital	0.0	11,975	-	-	-	-	-	-	-	-	-
1077 - Tahsis Transfer Station	0.0	-	-	-	-	-	-	-	200,000	800,000	-
1083 - Zeballos transfer station	0.0	-	-	-	-	-	700,000	800,000	-	-	-
1084 - CVWMC water supply	0.0	43,018	-	-	-	-	-	-	-	-	-
1087 - Zeballos landfill closure	0.0	-	-	-	-	-	-	330,083	957,749	-	-
1131 - CRWMC Transfer Station	0.0	83,164	-	266,389	-	-	-	-	-	-	-
1133 - Gold River Transfer Station	0.0	-	-	-	-	-	-	-	200,000	800,000	-
1134 - Tahsis Landfill Closure	0.0	-	-	-	-	-	-	-	-	470,860	1,425,580

# 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 - 01 - General Revenue Fund

	Rank	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
1164 - Membrane Filtration	0.0	-	-	-	-	245,000	-	-	-	-	-
Total 474 - Water/Sewer/Solid Waste Infrastructure		32,261,362	-	266,389	-	245,000	700,000	1,130,083	1,357,749	2,070,860	1,425,580
475 - Machinery & Equipment											
1054 - Vehicle and Machinery - Capital	0.0	1,021,507	650,000	-	425,000	375,000	900,000	90,000	1,250,000	250,000	-
Total 475 - Machinery & Equipment		1,021,507	650,000	-	425,000	375,000	900,000	90,000	1,250,000	250,000	-
477 - Landfill Closures											
1048 - CVWMC Historical Landfill Closure	0.0	426,193	-	-	-	-	-	-	-	-	-
1050 - CVWMC new engineered landfill	0.0	-	-	-	-	-	-	-	-	1,000,000	9,000,000
1051 - CRWMC closure	0.0	11,033,301	-	-	-	-	-	-	-	-	-
1122 - CVWMC New Engineered Landfill Progressive Closure	0.0	232,530	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	-	-	-	-	-	-	-	426,456	1,387,367	-
Total 477 - Landfill Closures		11,692,024	330,000	875,000	121,000	150,000	150,000	150,000	576,456	2,537,367	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		46,433,864	1,040,000	1,246,389	656,000	830,000	1,810,000	1,430,083	3,244,205	4,918,227	10,635,580
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	-	-	-	-	-	-	-



# 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 - 01 - General Revenue Fund

	Rank	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
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	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>46,433,864</b>	<b>1,040,000</b>	<b>20,903,448</b>	<b>656,000</b>	<b>830,000</b>	<b>1,810,000</b>	<b>1,430,083</b>	<b>3,244,205</b>	<b>4,918,227</b>	<b>10,635,580</b>

# 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
<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	6,263	0	0	0	0	0	0
01-1-391-009	Gil Local Govt	106,439	0	0	0	0	0	0
01-1-391-019	Reqn Elect/Spec Prov Govt	1,764,017	1,763,472	1,809,106	2,008,108	2,008,108	2,170,927	2,170,927
01-1-391-020	Reqn Municipal	3,235,983	3,236,528	3,190,894	3,541,892	3,541,892	3,829,073	3,829,073
01-1-391-080	Retail Sales	7,662	0	0	0	0	0	0
01-1-391-117	Tipping Fees	10,748,604	9,533,500	10,025,750	10,481,300	10,783,836	10,970,306	11,278,223
01-1-391-128	Other Revenue	13,814	0	0	0	0	0	0
01-1-391-131	Recoveries - Recycling BC Incentives	124,041	100,000	147,000	147,000	147,000	147,000	147,000
01-1-391-132	Recoveries - Scrap	292,596	68,000	97,000	98,500	100,030	101,591	103,183
01-1-391-133	Recoveries - Other	233,138	0	0	50,000	100,000	100,000	100,000
01-1-391-135	Recoveries-Other Functions	23,615	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	2,417,441	0	0	0	0
01-1-391-151	Funds Allocated from Prior Year	116,009	116,009	116,010	116,010	0	0	0
<b>391 - Comox Strathcona Waste Management</b>		<b>18,437,772</b>	<b>16,513,267</b>	<b>17,844,201</b>	<b>16,483,810</b>	<b>16,721,866</b>	<b>17,359,897</b>	<b>17,634,406</b>
<b>Revenues</b>		<b>18,437,772</b>	<b>16,513,267</b>	<b>17,844,201</b>	<b>16,483,810</b>	<b>16,721,866</b>	<b>17,359,897</b>	<b>17,634,406</b>
<b>Expenses</b>								
<b>391 - Comox Strathcona Waste Management</b>								
01-2-391-200	Support Services	716,180	716,180	624,060	624,060	624,060	624,060	624,060
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	287,606	337,516	322,182	324,705	332,036	337,170	342,298
01-2-391-220	Salaries & Wages	1,919,962	1,879,447	2,115,393	2,156,990	2,199,422	2,242,726	2,286,914
01-2-391-221	Directors Remuneration	27,475	61,552	61,552	61,552	61,552	61,552	61,552
01-2-391-225	Benefits	419,856	496,068	562,683	574,113	585,786	597,690	609,845
01-2-391-237	Employer Health Tax	37,849	44,774	50,904	51,947	53,002	54,078	55,174
01-2-391-238	WCB	40,280	38,685	56,809	57,967	59,151	60,351	61,577
01-2-391-245	Uncollectible Accounts	325	200	200	200	200	200	200
01-2-391-246	Bank Charges	66,841	44,000	44,000	44,000	44,000	44,000	44,000
01-2-391-251	Cash Overage/Shortage	14	0	0	0	0	0	0
01-2-391-257	Clothing/Laundrying	8,996	9,000	9,100	9,282	9,468	9,657	9,850
01-2-391-262	Contracts - Operating	2,714,459	2,500,912	2,926,000	2,780,730	2,823,017	2,931,421	2,971,949

# 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
01-2-391-266	Deliveries/Transportation	10,715	11,000	11,180	11,364	11,551	11,742	11,936
01-2-391-270	Freon Removal	10	8,000	12,000	12,000	12,000	12,000	12,000
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	12,924	27,900	24,900	18,900	18,900	18,900	18,900
01-2-391-281	Materials & Supplies	48,281	60,000	73,200	73,557	73,918	74,282	74,650
01-2-391-284	Meeting Expense	1,484	1,000	10,000	10,000	10,000	10,000	10,000
01-2-391-293	Office Expenses	18,098	14,000	16,020	16,240	16,465	16,694	16,928
01-2-391-296	Postage	112	500	500	500	500	500	500
01-2-391-303	Recycling/Diversion Initiatives	1,192,261	1,247,200	1,056,900	1,001,888	1,003,898	1,016,173	1,028,717
01-2-391-305	Safety Equipment	4,000	5,000	5,000	5,100	5,202	5,306	5,412
01-2-391-311	Signs	10,394	14,000	15,000	11,000	11,000	11,000	11,000
01-2-391-314	Telephone & Alarm Lines	10,730	11,040	11,050	11,050	11,050	11,050	11,050
01-2-391-319	Training/Development & Conferences	16,617	9,575	26,075	38,575	42,925	41,575	39,925
01-2-391-320	Travel	11,301	3,500	17,250	23,500	23,500	23,500	23,500
01-2-391-335	Advertising	37,305	70,000	50,000	20,000	18,000	18,000	0
01-2-391-340	Dues And Memberships	5,705	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	1,090	650	650	650	650	650	650
01-2-391-366	Engineering Fees	199,533	285,000	297,181	246,706	278,440	110,209	112,013
01-2-391-369	Insurance Liability	8,500	8,500	8,913	8,913	8,913	8,913	8,913
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	3,442	40,000	45,000	45,000	45,000	45,000	45,000
01-2-391-385	Gis Services	2,438	5,000	5,000	5,000	5,000	5,000	5,000
01-2-391-387	Other Prof Fees	174,817	240,000	300,700	202,354	210,548	206,782	215,557
01-2-391-400	Contracted Svcs Buildings/Land Mtce	280,144	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	17,030	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	1,929	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	4,391	3,650	17,200	17,200	17,200	17,200	17,200
01-2-391-425	Property/Parcel Taxes	2,345	0	0	0	0	0	0
01-2-391-430	Water	1,689	2,100	1,800	1,800	1,800	1,800	1,800
01-2-391-438	Contract Svcs Equip/Mach	409,970	434,200	524,200	445,840	450,452	463,167	411,686
01-2-391-441	Fuel/Lubricants - Mach/Equip	148,282	121,105	163,400	166,574	169,811	173,110	176,475

# 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
01-2-391-444	Rental/Leases - Mach/Equip	171,882	48,201	111,200	111,250	111,301	30,353	30,406
01-2-391-447	Repairs/Mtce Mach/Equip	27,962	25,000	26,000	26,520	27,050	27,591	28,143
01-2-391-458	Fuel/Lubricants Vehicle	9,425	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	6,992	6,000	6,000	6,060	6,120	6,182	6,244
01-2-391-468	Minor Capital	105,510	143,700	290,800	106,000	102,800	100,000	100,000
01-2-391-485	Contr To Capital Works Reserve	3,250,086	3,250,086	3,638,625	2,772,227	2,294,552	2,040,975	2,378,701
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	451,599	587,528	898,426	898,426	1,194,264	1,295,498	1,295,498
<b>391 - Comox Strathcona Waste Management</b>		<b>15,543,419</b>	<b>15,975,204</b>	<b>16,522,389</b>	<b>15,275,187</b>	<b>15,456,212</b>	<b>16,083,522</b>	<b>16,355,439</b>
<b>392 - CSWM Post Landfill Closure</b>								
01-2-392-220	Salaries & Wages	41,790	57,786	62,341	63,409	64,497	65,608	66,742
01-2-392-225	Benefits	8,108	16,408	15,181	15,486	15,798	16,118	16,442
01-2-392-237	Employer Health Tax	813	1,443	1,323	1,351	1,378	1,406	1,434
01-2-392-238	WCB	863	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	1,614	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	971	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	8,232	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	2,876	5,000	5,100	10,404	10,612	10,824	11,040
01-2-392-458	Fuel/Lubricants Vehicle	152	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
<b>392 - CSWM Post Landfill Closure</b>		<b>67,779</b>	<b>128,705</b>	<b>146,986</b>	<b>172,731</b>	<b>200,807</b>	<b>194,466</b>	<b>196,162</b>
<b>393 - Leachate Treatment Plant</b>								
01-2-393-220	Salaries & Wages	101,453	102,172	121,029	123,232	125,479	127,771	130,111
01-2-393-225	Benefits	19,766	29,382	31,349	31,980	32,624	33,282	33,953

# 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
01-2-393-237	Employer Health Tax	2,051	2,548	2,732	2,787	2,843	2,901	2,959
01-2-393-238	WCB	2,202	2,201	3,049	3,111	3,174	3,236	3,302
01-2-393-254	Chemicals	125,425	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	9,943	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	975	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	5,919	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	6,335	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	44,148	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	123	500	510	520	530	541	552
01-2-393-430	Water	6,987	10,000	10,000	10,000	10,000	10,000	0
01-2-393-438	Contract Svcs Equip/Mach	20,454	10,000	25,000	25,500	26,010	26,530	27,061
01-2-393-441	Fuel/Lubricants - Mach/Equip	2,948	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	9,809	10,000	12,000	14,000	16,000	18,000	18,000
01-2-393-458	Fuel/Lubricants Vehicle	780	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	833	0	500	510	520	530	541
01-2-393-468	Minor Capital	36,800	46,000	40,000	10,000	10,000	10,000	10,000
<b>393 - Leachate Treatment Plant</b>		<b>409,134</b>	<b>409,358</b>	<b>449,323</b>	<b>463,026</b>	<b>474,524</b>	<b>485,012</b>	<b>477,214</b>
<b>394 - Regional Organics Composting Facility and Transfer Station</b>								
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

# 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
01-2-394-275	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
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
<b>394 - Regional Organics Composting Facility and Transfer Station</b>		0	0	725,503	572,866	590,323	596,897	605,591
<b>Expenses</b>		(16,020,332)	(16,513,267)	(17,844,201)	(16,483,810)	(16,721,866)	(17,359,897)	(17,634,406)
<b>391 - Comox Strathcona Waste Management</b>		2,417,441	0	0	0	0	0	0
<b>01 - General Revenue Fund</b>		2,417,441	0	0	0	0	0	0