

DATE: January 14, 2022

FILE: 1700-02/2020/391

TO: Chair and Directors
Comox Strathcona Waste Management Board

FROM: James Warren
Deputy Chief Administrative Officer

Supported by James Warren Deputy
Chief Administrative Officer

J. Warren

RE: 2022-2026 Proposed Financial Plan – CSWM Service – Function 391 - 394

Purpose

To provide the Comox Strathcona Waste Management (CSWM) Board (Board) the proposed 2022 – 2026 Financial Plan for the solid waste functions 391 - 394, highlighting changes since the preliminary budget was presented at the December 2021 CSWM board meeting and to provide the business cases to support the personnel staffing requests.

Recommendation from the Chief Administrative Officer:

This report and the proposed 2022-2026 financial plan for the solid waste service, functions 391 – 394 are presented for information and feedback for staff to consider in future iterations of the financial plan.

Executive Summary

On December 2, 2021, staff provided the CSWM Board the 2022 – 2026 Preliminary Financial Plan (link) for the solid waste functions 391 – 394. There have been a few refinements made since and incorporated into the updated 2022 – 2026 Proposed Financial Plan (Appendix A and B) as detailed below.

The CSWM service remains focused on:

- 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 Operational Certificate/Permit and in accordance with the Asset Management Plan; and
- 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.

A detailed work plan for the 2022 year will be brought forward to the February CSWM Board meeting.

The following sections highlight changes to the 2022 – 2026 proposed financial plan since December 2021, and provide additional supporting information as requested by the Board.

Revenue

- Line 117 – Tipping Fees

- 2021 actual revenues were \$1,084,419 (11.37 per cent) greater compared to 2021 budget
- Line 150 – Surplus Prior Year
 - The proposed financial plan currently only includes minimal carry over and staff will bring back the actual at the recommended financial plan in March 2022 upon finalizing 2021 year end.
- Overall expenses is estimated to be \$887,660 (5.38 per cent) less than budgeted.
- The annual tax requisition remains at \$5 million for 2022, consistent with the September 10, 2020 COVID-19 Response and Renewal report. Based on the 2022 completed assessment roll, the estimated residential tax rate for the solid waste service is expected to be \$0.1156 per \$1,000 of taxable assessed value. In 2022, the residential tax impact is detailed below for a range of assessed values:

Assessed Value	\$100,000	\$250,000	\$500,000	\$750,000	\$1,000,000
Tax Impact	\$11.56	\$28.90	\$57.80	\$86.70	\$115.60

- The tax requisition apportionments by area for 2022 is provided in Appendix C.
- Consistent with the December 2021 preliminary financial plan, it is important to reiterate:
 - 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 \$140/tonne for 2022. Tipping fee revenues from regional organics start partially in late 2022 with the implementation of regional organics facility.

Wages and Benefits

- There has been no changes to the personnel costs since the preliminary financial plan presented in December 2021.
- At the request of the Board, the business cases for the 4 new staff positions proposed for 2022 are appended in Appendix D:
 - Two (2) Waste Management Attendants (1 position, 2 staff to cover a 70 hr/week)
 - One (1) Environmental Technician
 - One (1) Waste Management Operator

Operational Expenses

- Minor capital was adjusted to include a \$25,000 expenditure for IT surveillance camera upgrades at the CVWMC.
- Other professional fees was adjusted to reduce the total waste education line item from \$100,000 to \$80,000 to reflect the pivot in communication education strategy as presented in the report titled “2022 Community Education Program Initiatives” at the December 6, 2021 CSWM Board meeting.

Capital

- The capital plan was adjusted to reflect an increase from \$150,000 to \$200,000 for the site improvements required for the Quadra Recycle BC Recycling Depot upgrades based on the latest lease agreement conversations.

- The Oyster River recycling depot improvements has been moved from minor capital to capital as the preliminary cost is estimated at \$470,000, which falls outside of the \$50,000 limit.
- Given the remaining available airspace at the remote landfills and the project work conducted in 2014 to ensure the extended timelines will not significantly impact the environmental or human health, the closure of the Tahsis, Zeballos and Gold River landfills and the construction/upgrades of the transfer stations (including property acquisition for Tahsis and Zeballos) will be reflected in the upcoming SWMP review (pending Board approval). This revised timeline will allow for proper consultation to ensure the new facilities meet the needs of the communities and to allow sufficient time for staff to conduct fulsome first nation consultation as part of the site assessment. As such, the capital plan has been adjusted to reflect this revised timeline:
 - Tahsis transfer station: from 2023/24 to 2029/30
 - Tahsis landfill closure: from 2024/25 to 2030/31
 - Zeballos transfer station: from 2023/24 to 2027/28
 - Zeballos landfill closure: from 2024/25 to 2028/29
 - Gold River transfer station: from 2026/27 to 2029/2030
 - Gold River landfill closure: from 2026/27 to 2029/2030

Prepared by:

Concurrence:

V. Schau

M. Rutten

Vivian Schau
Senior Manager of CSWM
Services

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

Attachments: Appendix A – CSWM 2022 – 2026 Proposed Operating Financial Plan
Appendix B – CSWM 2022 – 2026 Proposed Capital Financial Plan
Appendix C – 2020 and 2021 Tax Requisition Apportionments by Area
Appendix D – New Position Business Cases

CVRD 5 Year Operating Budget by Service

Appendix A

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	14,850	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
01-1-391-080	Retail Sales	7,662	0	0	0	0	0	0
01-1-391-117	Tipping Fees	10,617,919	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	121,097	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	218,997	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	1,000,000	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		18,163,222	16,513,267	16,426,760	16,483,810	16,721,866	17,359,897	17,634,406
Revenues		18,163,222	16,513,267	16,426,760	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	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	269,814	337,516	322,182	324,705	332,036	337,170	342,298
01-2-391-220	Salaries & Wages	1,896,818	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	37,887	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	(85)	200	200	200	200	200	200
01-2-391-246	Bank Charges	45,609	44,000	44,000	44,000	44,000	44,000	44,000
01-2-391-251	Cash Overage/Shortage	(98)	0	0	0	0	0	0
01-2-391-257	Clothing/Laundering	8,547	9,000	9,100	9,282	9,468	9,657	9,850
01-2-391-262	Contracts - Operating	2,705,724	2,500,912	2,926,000	2,780,730	2,823,017	2,931,421	2,971,949
01-2-391-266	Deliveries/Transportation	9,783	11,000	11,180	11,364	11,551	11,742	11,936

CVRD 5 Year Operating Budget by Service

Appendix A

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2021 Actual	2021 Budget	2022 Budget	2023 Financial	2024 Financial	2025 Financial	2026 Financial
01-2-391-270	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	39,279	60,000	73,200	73,557	73,918	74,282	74,650
01-2-391-284	Meeting Expense	1,128	1,000	10,000	10,000	10,000	10,000	10,000
01-2-391-293	Office Expenses	17,988	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	1,160,477	1,247,200	1,056,900	1,001,888	1,003,898	1,016,173	1,028,717
01-2-391-305	Safety Equipment	3,424	5,000	5,000	5,100	5,202	5,306	5,412
01-2-391-311	Signs	10,246	14,000	15,000	11,000	11,000	11,000	11,000
01-2-391-314	Telephone & Alarm Lines	10,751	11,040	11,050	11,050	11,050	11,050	11,050
01-2-391-319	Training/Development & Conferences	16,217	9,575	26,075	38,575	42,925	41,575	39,925
01-2-391-320	Travel	3,739	3,500	17,250	23,500	23,500	23,500	23,500
01-2-391-335	Advertising	35,831	70,000	50,000	20,000	18,000	18,000	0
01-2-391-340	Dues And Memberships	4,261	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	197,129	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	4,155	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	165,354	240,000	300,700	202,354	210,548	206,782	215,557
01-2-391-400	Contracted Svcs Buildings/Land Mtce	217,955	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	16,859	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	1,615	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	344,782	434,200	524,200	445,840	450,452	463,167	411,686
01-2-391-441	Fuel/Lubricants - Mach/Equip	174,298	121,105	163,400	166,574	169,811	173,110	176,475
01-2-391-444	Rental/Leases - Mach/Equip	125,299	48,201	111,200	111,250	111,301	30,353	30,406

CVRD 5 Year Operating Budget by Service

Appendix A

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2021 Actual	2021 Budget	2022 Budget	2023 Financial	2024 Financial	2025 Financial	2026 Financial
01-2-391-447	Repairs/Mtce Mach/Equip	27,311	25,000	26,000	26,520	27,050	27,591	28,143
01-2-391-458	Fuel/Lubricants Vehicle	10,583	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	3,628	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	2,221,184	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	377,829	587,528	898,426	898,426	1,194,264	1,295,498	1,295,498
391 - Comox Strathcona Waste Management		15,180,738	15,975,204	15,104,948	15,275,187	15,456,212	16,083,522	16,355,439
392 - CSWM Post Landfill Closure								
01-2-392-220	Salaries & Wages	40,907	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	1,597	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	6,781	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	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		65,454	128,705	146,986	172,731	200,807	194,466	196,162
393 - Leachate Treatment Plant								
01-2-393-220	Salaries & Wages	99,751	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
01-2-393-237	Employer Health Tax	2,051	2,548	2,732	2,787	2,843	2,901	2,959

CVRD 5 Year Operating Budget by Service

Appendix A

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2021 Actual	2021 Budget	2022 Budget	2023 Financial	2024 Financial	2025 Financial	2026 Financial
01-2-393-238	WCB	2,202	2,201	3,049	3,111	3,174	3,236	3,302
01-2-393-254	Chemicals	84,789	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	9,662	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	4,232	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	5,460	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	40,978	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	5,987	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	3,429	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	884	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	36,800	46,000	40,000	10,000	10,000	10,000	10,000
393 - Leachate Treatment Plant		351,273	409,358	449,323	463,026	474,524	485,012	477,214
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

CVRD 5 Year Operating Budget by Service

Appendix A

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2021 Actual	2021 Budget	2022 Budget	2023 Financial	2024 Financial	2025 Financial	2026 Financial
01-2-394-281	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
394 - Regional Organics Composting Facility and Transfer Station		0	0	725,503	572,866	590,323	596,897	605,591
Expenses		(15,597,466)	(16,513,267)	(16,426,760)	(16,483,810)	(16,721,866)	(17,359,897)	(17,634,406)
391 - Comox Strathcona Waste Management		2,565,757	0	0	0	0	0	0
01 - General Revenue Fund		2,565,757	0	0	0	0	0	0

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	720,000	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	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		11,490,000	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		11,490,000	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 Funding Source		29,630,906	1,040,000	20,903,448	656,000	830,000	1,810,000	1,430,083	3,244,205	4,918,227	10,635,580

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	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	720,000	-	-	-	-	-	-	-	-	-
Total 472 - Building Improvements		720,000	-	-	-	-	-	-	-	-	-
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	-	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	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	-	-	-	-	-	-	-	426,456	1,387,367	-
Total 477 - Landfill Closures		10,728,575	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		29,630,906	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	-	-	-	-	-	-	-
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		29,630,906	1,040,000	20,903,448	656,000	830,000	1,810,000	1,430,083	3,244,205	4,918,227	10,635,580

**Comox Strathcona Waste Management Service
2022 Proposed Budget Tax Requisition Apportionments by Participant**

Estimated Taxation Requirement* **\$5,000,000**

* calculated using 2022 completed roll at proposed budget January 2022

Requisition Budget	2022 Proposed Budget
Local Service Area	
0-771-CNR-SRVA #66	1,310,555
0-772-CRR-SRVA #57	473,483
0-784-CNR-SRVA #57	25,069
Municipal Members	
Campbell River	1,252,921
Comox	567,298
Courtenay	1,158,461
Cumberland	168,616
Gold River	25,511
Sayward	7,880
Tahsis	7,880
Zeballos	2,326
	\$5,000,000
Residential Tax Rate Estimate (per \$1,000 of assessed value)	0.1156

New Position Business Case 1

Position:	CSWM Waste Management Attendant
Planned Start Date:	April 1, 2022
Position Classification:	Union Full 40 hours/week
Number of Positions:	2

1. Executive Summary

At the Comox Valley Waste Management Center (CVWMC):

- the total vehicle counts in 2020 and 2021 have increased 12 per cent and 20 per cent, respectively, compared to the same time period in 2019 as shown in Figure 1;
 - the total vehicle count as presented in Figure 1 does not include the traffic at the recycling depot as recycling customers do not cross the scale but do represent a significant amount of effort from a customer service perspective;
- the total recycling tonnage in 2021 was 53 per cent higher compared to the five year average (resulting in an increase of \$432,190 in recovery revenue); and
- the total waste tonnage in 2020 and 2021 was 14 per cent higher compared to 2019 as shown in Figure 2 (resulting in an increase of \$1,084,419 in tip fee revenue).

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 in 2021, 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.

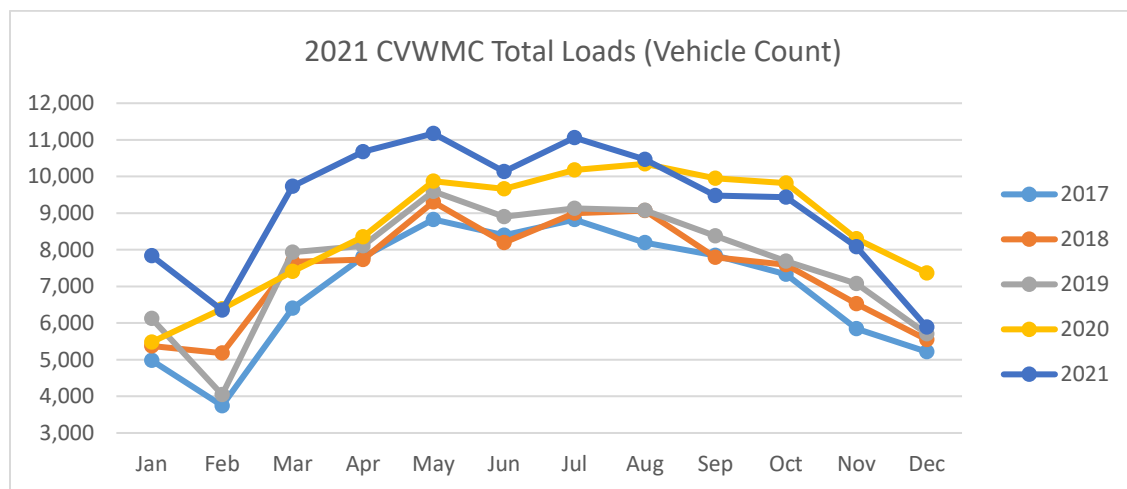


Figure 1: 2022 CVWMC Total Loads

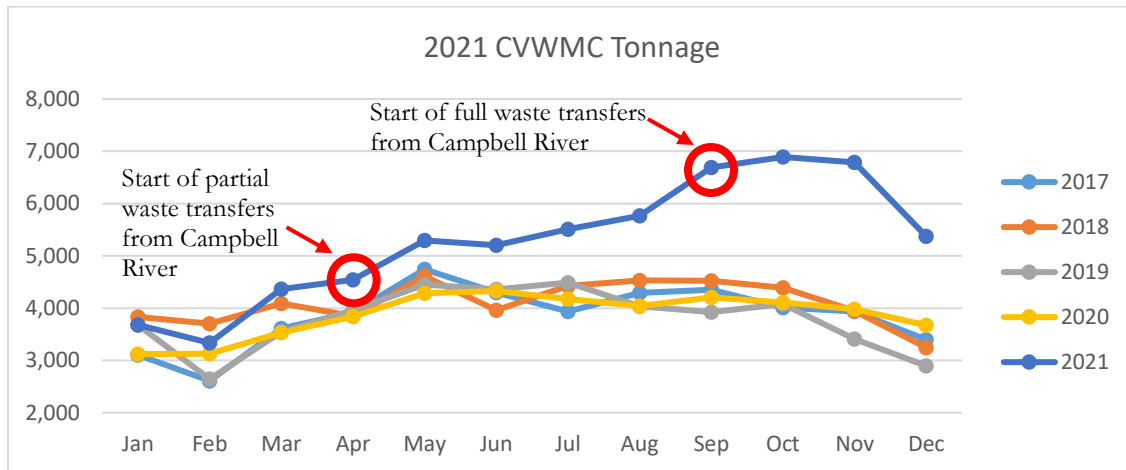


Figure 2: 2021 CVWMC Tonnage

2. Business Problem and Opportunity

With the increased customer count (with no reprieve in sight due to the recent failed rural roadside waste collection AAP), combined with the need for heightened enforcement of asbestos containing material and non-conforming loads, the current staffing level is no longer sufficient to support the good customer service, resulting in double handling of materials due to contamination, avoidable incidents, etc. As shown in Figures 1 and 2, there has been a significant increase in both traffic volumes and tonnage at CVWMC over the past five years, but in particular since the beginning of COVID. Similar trends are observed at the Campbell River Waste Management Center, which has resulted in an increase in staffing at that facility as well.

Please note:

- the total vehicle count as presented in Figure 1 does not include the traffic at the recycling depot as recycling customers do not cross the scale but do represent a significant amount of effort from a customer service perspective; and
- the partial waste transfer from Campbell River started in April and went to full transfer in September, hence the tonnage increase shown in Figure 2.

The Comox Strathcona Waste Management (CSWM) service has a number of high priority initiatives over the next few years with the aim of increasing diversion efforts to 70 per cent with the launch of the regional organics program, construction and demolition waste diversion, and expansion of multifamily recycling. With the construction of the new recycling center, it is required to be staffed full time, not only to enforce proper recycling to avoid contamination/"wishcycling", but also to provide waste diversion education to the general public. The frontline staff are the face of the CSWM service and play a pivotal role in providing information about our services, waste diversion programs and responding to customer inquiries.

3. Interdepartmental Opportunities Explored

N/A

4. Proposed Position Objectives and Responsibilities

Per the current Waste Management Attendant job description.

5. Total Costs

	Wage Band	January 1, 2022	Total
Wages	3	\$30.51/hr	\$63,461
Benefits	N/A	N/A	\$21,443
Total Cost per Waste Management Attendant			\$84,904

New Position Business Case 2

Position:	CSWM Environmental Technician
Planned Start Date:	April 1, 2022
Position Classification:	Union Full 35 hours/week
Number of Positions:	1

1. Executive Summary

To create a technical support position with a focus on environmental and civil skills for the solid waste service. This position would replace significant 3rd party expenses and provide support for the CVWMC, as well as regulatory compliance at all of the CSWM disposal and diversion facilities. The estimated value of work consultants and contractors that this position would displace is \$170,000 per year. By taking this work in-house, the goal is to reduce overall costs for the CSWM service (a net benefit of approximately \$40,000), to gain a greater understanding and experience within the solid waste team of the CSWM assets and environmental conditions so that there is continuity within the service. The skills requested of this position are not addressed within the job descriptions of current staff.

2. Business Problem and Opportunity

The CSWM service currently use an environmental consultant to complete the groundwater and surface water monitoring field work in support of the Environmental Monitoring Plans for the five landfills within the CSWM service. The consultant with the lowest price during the last competitive bid process in 2018 resulted in an annual cost of approximately \$270,000 per year for monitoring, financial liability calculations and annual reporting. To support development of the annual report, CSWM staff provide much of the operational information that is included in the annual reports; not all information requires technical analysis by the consultants.

In addition, with the landfill gas collection system and flare coming online at the Campbell River facility in fall 2022, finding a contractor to fulfill the operational requirements has proven very costly based on initial assessment and challenging given the remoteness of the facility, the unknowns of a new field and the unique skillset required for the role. Managing a landfill gas system has significant complexity from a maintenance and management perspective. By incorporating this role within the solid waste team, it will allow us gain a better understanding of the landfill gas field and in turn, better management of the site.

Furthermore, remote disposal and diversion facilities are often confronted with household hazardous waste (HHW) materials to manage, products that are a risk to staff, and to cause fires in transportation vehicles or our landfills. This position would support our onsite staff to properly sort, store and package HHW for transportation off site.

The expected cost savings are detailed below:

Current Model – Consultant for All Environmentally Monitoring Work	
Environmental Monitoring Consultant Costs	\$270,000
Proposed Model – Internal Staff to Conduct Fieldwork and Consultants for Analysis	
Environmental Technician Salary + Benefits	\$116,000
Consultant Fees (laboratory fees, analytical results assessment/validation, database)	\$100,000
Equipment* and Disposables (bailers, tubing, filters, foot valves, gloves)	\$ 9,000
Truck (apportioned to projected use)	\$ 5,000
Total	\$ 230,000
Projected Savings	\$40,000

* one time cost for laptop and groundwater sampling equipment estimated at \$6000, amortized over 5 years (expected useful life of the equipment)

By taking this work in-house, there is an opportunity to reduce environmental consulting costs by approximately \$40,000 per year but more importantly, gain a greater understanding and experience within the solid waste team of the CSWM assets and landfills environmental condition. By incorporating the HHW work (handling and transport), there is potential savings of an additional \$20,000 per year.

Other regional districts, including Regional District of Nanaimo, Alberni-Clayoquot Regional District and Regional District of Kitimat-Stikine have brought the environmental monitoring work within their respective service for the same rationale detailed above.

The Environmental Technician role will require skills not currently covered existing staff and will support a more efficient, independent and fiscally sound operation.

3. Interdepartmental Opportunities Explored

The CSWM service is supported by the Comox Valley Regional District wastewater team in managing the landfill gas (LFG) system at the CVWMC and leachate plant. The proposed role could support their efforts by supporting the monthly LFG well field monitoring at the CVWMC (and possibly CRWMC), and potentially be on-call for overnight and weekend support of correcting flare outages.

This role will have a complementary skill set to the Engineering Analyst that supports the watershed and could be a resource for when two people make the job safer to complete.

4. Proposed Position Objectives and Responsibilities

- Oversees the environmental monitoring program for groundwater and surface water sampling at all landfills within the CSWM service located in Cumberland, Campbell River, Gold River, Tahsis, Zeballos and others as required.
- Inspects facilities and surrounding properties for any environmental or related problems.
- Surveys land, marking with stakes; checks and sets grade for fill placement in accordance with the Site Development Plan.
- Maintains and manages the GIS and digital engineering drawing database related to capital projects and facility operation.

- Supports the operation and monitoring of the landfill gas collection systems at the Comox Valley and Campbell River Waste Management Centre's as per the requirements of their Landfill Gas Management Plans.
- Supports the operation and maintenance of surface water diversion tarping and pumps at the CVWMC.
- Supports compilation of data relating to the environmental monitoring program for groundwater, surface water, leachate and landfill gas in preparation of annual reports.
- Liaises with laboratories and environmental consultants, maintain records of test results and other monitoring data with respect to the facility Operational Certificates.
- Receives, inspects and assesses incoming household hazardous waste material for identification and separation.
- Provides information and education to customers regarding hazardous material disposal policies and regulations.
- Categorizes hazardous material according to compatibility for proper storage and transportation in accordance with Transportation of Dangerous Goods Regulations.
- Maintains and updates a variety of records for submission of periodic reports.
- Supervises the installation of landfill gas infrastructure and surface water diversion tarps.
- Provides environmental and technical assistance to the Solid Waste Services.
- Performs other related duties, as required.

5. Total Costs

	Wage Band	January 1, 2022	Total
Wages	9	\$41.59/hr	\$86,507
Benefits	N/A	N/A	\$29,230
Total Cost			\$115,738

New Position Business Case 3

Position:	CSWM Waste Management Operator
Planned Start Date:	April 1, 2022
Position Classification:	Union Full 40 hours/week
Number of Positions:	1

1. Executive Summary

At the CVWMC:

- the total vehicle counts in 2020 and 2021 have increased 12 per cent and 20 per cent, respectively, compared to the same time period in 2019 as shown in Figure 1;
 - the total vehicle count does not include the traffic at the recycling depot as recycling customers do not cross the scale but do represent a significant amount of effort from a customer service perspective;
- the total recycling tonnage in 2021 was 53 per cent higher compared to the five year average (resulting in an increase of \$432,190 in recovery revenue); and
- the total waste tonnage in 2020 and 2021 was 14 per cent higher compared to 2019 as shown in Figure 2 (resulting in an increase of \$1,084,419 in tip fee revenue).

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 the increase in waste volumes (including waste transfers from Campbell River) and diversion activities. The new operator position is required to provide the necessary resource to keep up with operational needs.

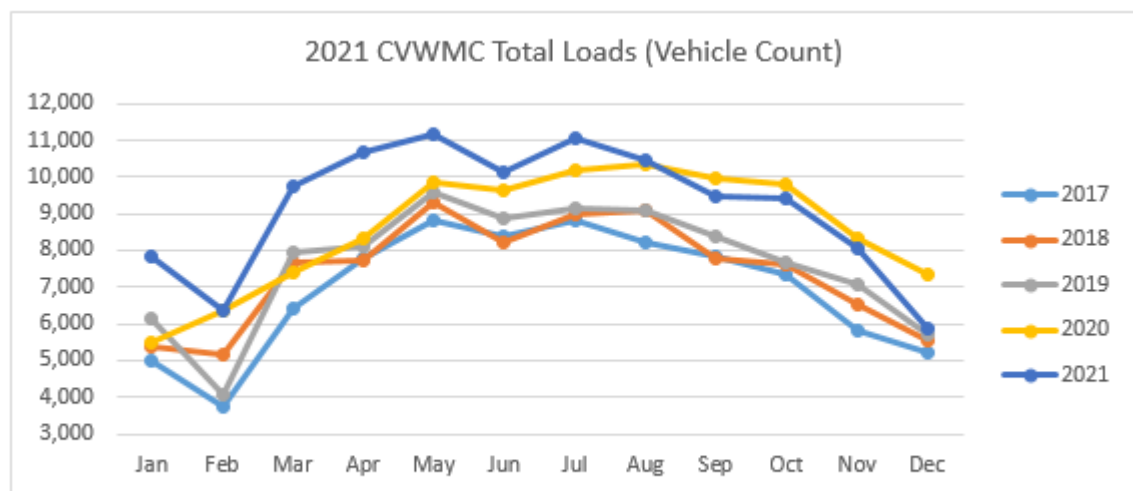


Figure 1: 2022 CVWMC Total Loads

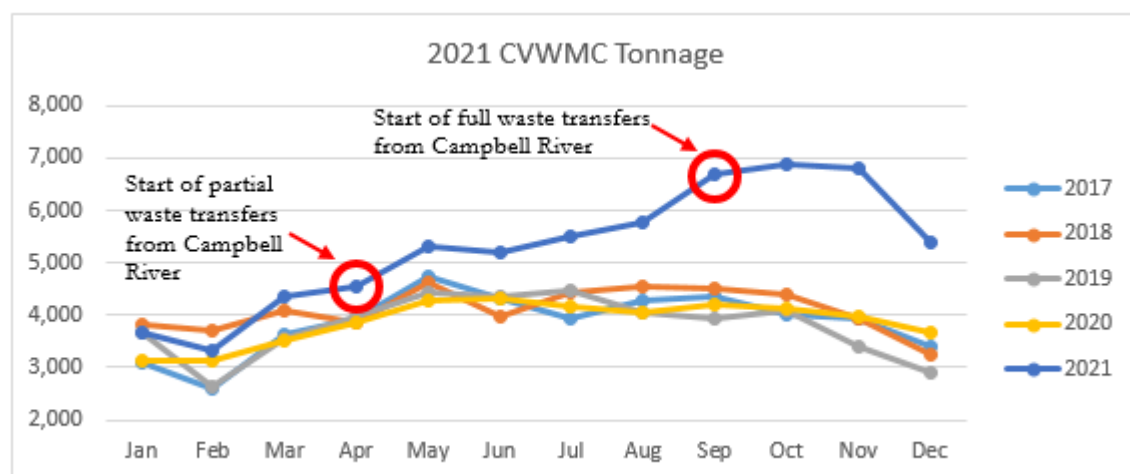


Figure 2: 2021 CVWMC Tonnage

2. Business Problem and Opportunity

There has been a significant increase in both traffic volumes and tonnage at CVWMC, specifically with the waste transfers from Campbell River. The CSWM service has a number of high priority initiatives over the next few years with the aim of increasing diversion efforts to 70 per cent with the launch of the regional organics program, construction and demolition waste diversion, and expansion of multifamily recycling. The new operator is required for the management of organics, as well as to provide the necessary resource to keep up with the operational needs to support the increase in both waste and recycling volumes, including the full waste transfers from Campbell River which is expected to reach a total of 67,000 annual tonnes next year at CVWMC.

3. Interdepartmental Opportunities Explored

N/A

4. Proposed Position Objectives and Responsibilities

Per the current Waste Attendant job description.

5. Total Costs

	Wage Band	January 1, 2022	Total
Wages	9	\$33.80/hr	\$70,304
Benefits	N/A	N/A	\$23,756
Total Cost per Waste Management Operator			\$94,059