

**DATE:** November 27, 2020

**FILE:** 1700-02/2020/391

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

Supported by Russell Dyson  
Chief Administrative Officer

**FROM:** Russell Dyson  
Chief Administrative Officer

*R. Dyson*

**RE: 2021-2025 Preliminary Financial Plan – CSWM Service – Function 391**

### **Purpose**

To provide the Comox Strathcona Waste Management (CSWM) Board (Board) the preliminary 2021-2025 Financial Plan and work plan highlights for the solid waste service, functions 391-393.

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

This report and the preliminary 2021-2025 Financial Plan are presented for information and feedback for staff to consider in future iterations of the financial plan.

### **Executive Summary**

The CSWM service remains focused on implementation of the Solid Waste Management Plan in combination with the ongoing provision of high quality, environmentally and socially responsible disposal and recycling services for the region. The following items highlight the preliminary budget:

- Annual tax requisition has been reduced from \$6 million to \$5 million in 2021 through a reduction in transfers to capital reserves in line with the COVID-19 Response and Renewal report approved by the CSWM Board in September 10, 2020. The \$5 million requisition has been maintained at this level throughout the five-year plan; however, requisition levels may require inflationary increases in the long-term to meet ongoing capital funding needs for this service. The annual taxation impact equates to \$80 for a property assessed at \$500,000 - a decrease from \$96 for the same valued property in previous years.
- Solid waste tipping fees remain at current levels of \$140<sup>1</sup>/tonne for 2021. Tipping fee revenue from regional organics start partially in 2022 with the implementation of regional organics facility.
- Personnel costs increase in 2021 due to contractual wage increase requirements, increased vacation/sick time coverage and minor allocation changes; there are no new staff budgeted in 2021.
- Operational costs are reduced by \$403,000 in 2021 due to reduced spending in response to COVID-19.
- Capital spending is significant in the next two years for construction of the regional organics facility, closure of the historical landfill at the Campbell River Waste Management Centre (CRWMC) and construction of cell 2 at the Comox Valley Waste Management Centre (CVWMC). These projects are funded by a combination of grants, reserves and debt.

<sup>1</sup> For MSW, see fees and charges bylaw for all tipping fee categories

- Debt charges (principal and interest) increase over the five-year plan as long-term debt is utilized as a strategic funding source in addition to reserves to fund ongoing significant capital expenditures occurring in this service.

Prepared by:

***M. Rutten***

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Marc Rutten, P.Eng.  
General Manager Engineering Services

### **Policy Analysis**

The five-year Financial Plan is required to be adopted by March 31, 2021, as per section 374 of the *Local Government Act* (RSBC 2015 c.1).

Under the standards of the Public Sector Accounting Board (PSAB), Section PS 3270 – Solid Waste Landfill Closure & Post Closure Liability, local governments are required to account for and report closure and post closure care liabilities of a solid waste landfill on their financial statements.

### **Financial Plan Overview**

Highlights of the 2021-2025 preliminary Financial Plan for the CSWM service include the following core components noted below. Additional analysis related to current year spending and surplus carry forward will be included in the January 2021 proposed financial plan report when actual 2020 figures become better known.

### Revenue Sources

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

	2020	2021	2022	2023	2024	2025
<b>REVENUES</b>						
Requisition	6,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Tipping Fees	9,631,877	9,533,500	10,108,910	10,468,538	10,640,423	10,734,175
Recoveries/Other	331,500	209,000	276,000	366,000	401,000	421,000
Surplus Prior	1,217,228	276,009	116,010	116,010	-	-
	<u>17,180,605</u>	<u>15,018,509</u>	<u>15,500,920</u>	<u>15,950,548</u>	<u>16,041,423</u>	<u>16,155,175</u>

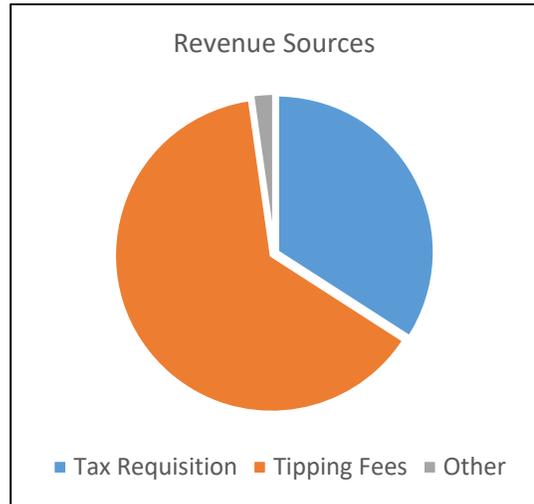
Revenue for the service is mainly derived from tipping fees (63 per cent) and tax requisition (33 per cent) with a small portion for other revenues and prior year surplus carry forward.

As noted in the September 2020 COVID-19 Response and Renewal Action Plan report, the tax requisition is proposed to be reduced from \$6 million in 2020 to \$5 million in 2021 and remain at this level for the full five years of the plan. This level of taxation equates to \$0.16<sup>2</sup> per \$1,000 in 2021 with the tax impact for a home assessed at \$500,000 of \$80 per year.

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<sup>2</sup> Estimate currently based on the 2020 BCAA revised assessment roll and will be recalculated in January 2021 once the BCAA completed assessment roll becomes available.

The requisition in this service has primarily been utilized to fund transfers to reserves which in turn fund the extensive capital program required to close historical landfills and build new landfill cells. Major projects have been completed in recent years and the service is transitioning to a mix of debt repayment and transfers to reserve from the requisition funding to ensure fairness to current and future taxpayers over the life of assets. Due to COVID-19 staff took a greater review of this service and identified up to a \$1 million annual reduction in the requisition could be made over the five year plan while maintaining adequate reserves funds while funding key capital projects. In future years of the plan the Board may want to consider inflationary increases to the requisition to ensure healthy reserve balances to meet ongoing long-term capital needs.



Revenue from tipping fees is provided by a combination of the amount and type of waste processed and the tipping fee charged. Revenue from tipping fees is projected to decrease slightly in 2021 and then increase in future years as organics are collected and processed in a separate stream and as fees and charges are increased to keep pace with inflation. Moving forward, it is proposed that tipping fee increases be based on the annual change in consumer price index (CPI) – Victoria, once the CPI increase reaches \$5 increments. If a two per cent increase in CPI continues to be observed, a tipping fee increase should occur approximately every second year.

It has been identified through research and previous studies that tipping fees must compare closely to neighbouring regional districts to avoid waste leakage and to mitigate the risk of illegal dumping which affects the ability to fund fixed costs of the service. Table 1 below provides the current tipping fee rates in neighbouring regions which shows that Comox Valley Regional District tipping fees are comparable.

**Table 1: Tipping fees for neighbouring regional districts**

Regional District	Tipping Fee (MSW)
Comox Strathcona Waste Management	\$140/tonne
Nanaimo Regional District	\$130/tonne
Mount Waddington Regional District	\$125/tonne
Cowichan Valley Regional District	\$148/tonne
Alberni Clayoquot Regional District	\$130/tonne

Operations

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

	2020	2021	2022	2023	2024	2025
<b>EXPENSES</b>						
Operating Costs	10,866,196	10,495,895	11,363,497	11,164,841	11,100,309	11,141,341
Debt Principal/Interest	543,689	921,978	1,893,005	1,893,005	1,876,535	2,553,627
Transfers to Reserve	5,770,720	3,600,636	2,244,418	2,892,702	3,064,579	2,460,207
	<u>17,180,605</u>	<u>15,018,509</u>	<u>15,500,920</u>	<u>15,950,548</u>	<u>16,041,423</u>	<u>16,155,175</u>

Personnel

There are no new staff positions proposed in 2021. Salaries and wages are projected to increase by two per cent over 2020 amounts. In addition, the allowance for sick/vacation time has been increased to more closely reflect actual costs incurred in 2020 and the engineering student position (four months) has been included in the plan to support major capital spending over the next two years. Based on the above total personnel costs increase by 3.7 per cent.

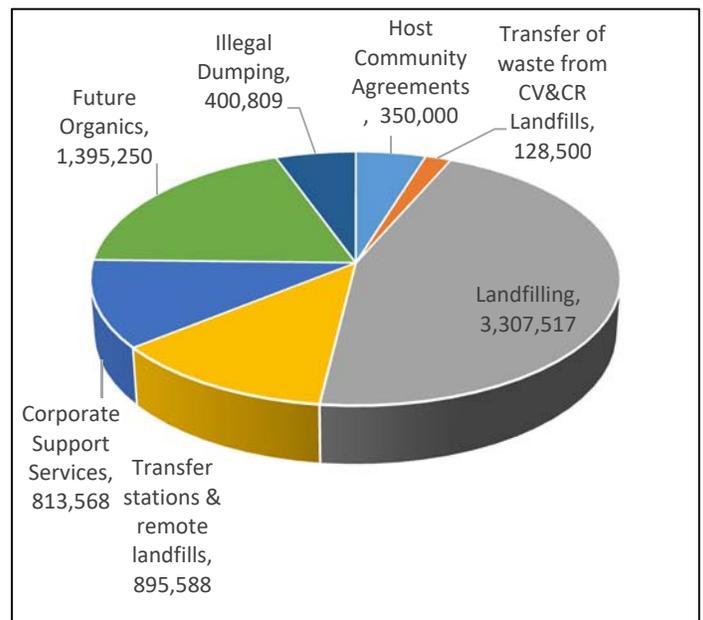
The preliminary Financial Plan does not include any salary implications for the new regional organics compost facility. Facility operations are currently forecast to be via an operating contract and contract costs are reflected in the plan. This will be further evaluated as part of the project with options presented to the Board in 2021.

Operations

Annual operational costs for the CSWM service are significant and make up the largest portion of the annual financial plan. Operational costs fund landfilling at CVWMC and CRWMC, transfer stations and remote landfills, diversion programs and several other elements of the service. The following chart shows the magnitude of spending for these various categories.

Operational costs for the 2021 budget year are \$7.7 million and have been reduced by \$403,000 when compared to 2020 due to COVID-19 savings as identified in the September 2020 COVID-19 Response and Renewal Action report. The following items make up the majority of this change:

- Reduced recycling costs of \$196,000 associated with the closure of non-recycle BC depots.
- Increased costs related to support services, operating contracts, software, materials and supplies and contract services totalling \$166,000.
- Reduced cost of landfill gas contracted services and repairs totalling \$14,000.
- Increased costs of leachate treatment related to minor capital improvements to address scaling and capacity issues totalling \$51,000.



Capital

Capital spending for 2021 is projected at \$16,353,000 and is summarized below in Table 2. Additional project details are provided immediately following the table. The amounts anticipated to be carried forward from 2020 are listed separately to provide the CSWM Board clarity for new funds budgeted in 2021.

Projects highlighted and included as part of the annual financial planning process are considered approved for implementation, with approval of the financial plan. If the Board requires further consideration and review of a particular capital initiative, direction should be provided to bring that project back to the Board for further approvals.

The detailed capital plan is provided as Appendix B.

**Table 2: 2021 Planned Capital Spending**

Capital Projects	2020 Carry forward	2021 Budget (new funds)	Total
CVWMC Binwall Replacement	350,000		350,000
CV & CR Scale Software Replacement		75,000	75,000
CVWMC Cell 2 Design	803,000		803,000
CVWMC Cell 1 Gas Headers and Collection		600,000	600,000
CVWMC Gravel Truck Replacement		200,000	200,000
Leachate Treatment Plant Capacity Upgrade		170,000	170,000
CRWMC Regional Composting Facility*	850,601	12,149,399	13,000,000
CRWMC Landfill Closure Design	534,591	520,409	1,055,000
Annual Capital Equipment Allowance		60,000	60,000
Fleet Vehicle Replacement	30,000	10,000	40,000
<b>Total capital expenditures</b>	<b>2,568,192</b>	<b>13,784,808</b>	<b>16,353,000</b>

CVWMC binwall replacement – detailed design was completed in 2020 with construction planned for spring 2021.

Comox Valley & Campbell River scale software replacement – The landfill weighing scale software was purchased in 2011 and is reaching end of life and requires replacement to meet ongoing operational service needs.

CVWMC Cell 2 design – design work for Cell 2 is required in 2021 so that construction can begin the following year. Design will include all liner requirements as well as leachate handling and storage.

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

Leachate Treatment Plant capacity upgrade – minor improvements are required to rectify scaling issues throughout the plant to ensure maximum capacity can be maintained for leachate treatment.

CRWMC regional composting facility – Detailed design is currently in progress with construction scheduled to begin in 2021 with completion in 2022. Total project cost is \$15,500,000 and the project is funded by a combination of grants and capital works reserves.

CRWMC landfill closure design – the historical landfill at the CRWMC will reach full capacity in 2022. Design work for the closure will be completed in 2021 and will include detailed design of all liner systems, storm water management, gas collection systems and flare.

Funding for the capital projects is provided by a combination of grant funding, debt and reserves. In 2021 and 2022 capital spending is focused on the following:

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

After 2022 capital spending is projected to drop off significantly with smaller closure projects and transfer station construction occurring in Tahsis and Zeballos from 2023-2025 as well as Gold River

closure from 2026-2027. Cell 3 construction for the CVWMC is currently planned from 2028-2029. These future projects are planned to be funded by capital reserve funds through budgeted transfers to reserves in the short and long-term.

The CSWM service has begun to utilize asset management strategies for the ongoing management of assets over their lifecycle in order to maximize available funding and ensure operational efficiencies. Asset management practices are also a key requirement for the application of senior government grants. An asset management plan has been completed for the service and has been utilized to develop the long-term capital plan. A separate staff report regarding asset management is expected in early 2021.

In November 2014, the CSWM Board adopted a loan authorization bylaw which authorizes the borrowing of \$45,295,000 for the three large capital projects in the CSWM service. To date the service has secured long-term financing for the CVWMC historical landfill closure, interim financing for the new CVWMC engineered landfill and leachate treatment facility, and interim financing for the planning works for the CRWMC historical landfill closure. All three large capital projects listed in Table 3 are included in the preliminary Financial Plan and funded by debt proceeds. The table shows that actual/estimated debt requirements are significantly lower than originally anticipated by approximately \$11,425,000, thereby reducing future debt servicing costs significantly.

**Table 3: Debt for the CSWM Service Capital Projects**

Capital Project	Debt Authorized (2014 Bylaw)	Debt incurred (est. at YE 2019)	Estimated future debt	Totals
CVWMC Closure	\$10,620,000	\$8,045,000	-	\$8,045,000
CVWMC New Engineered Landfill and Leachate Treatment	21,550,000	15,419,192	-	15,419,192
CRWMC Closure	13,125,000	234,407	11,632,559	11,866,966
<b>Totals</b>	<b>\$45,295,000</b>	<b>\$23,698,599</b>	<b>\$11,632,559</b>	<b>\$35,331,158</b>

### Reserves

The CSWM service is required to maintain reserves in accordance with provincial regulation and to report under the PSAB guideline PS 3270 for solid waste landfill closure and post closure liability. The current landfill post closure liability is \$27,710,779<sup>3</sup>; this includes capital closure costs for the upcoming Campbell River, Tahsis, Zeballos, and Gold River landfills, as well as operations and maintenance costs for these landfills for twenty-five years following closure. This is compared to a much lower landfill closure reserve balance of \$1,612,941 at the end of 2019 as capital closure costs for these landfills is funded by a combination of debt and reserves within the ongoing capital plan, and the operating and maintenance for post closure is included in the operational budget. In previous years, the landfill closure reserve was not actively maintained, which led to increased tax requisition in recent years to fund debt servicing and reserves for historical landfill closures.

Moving forward the post closure process is being actively managed with ongoing progressive closure costs included within the capital plan from 2020 to 2025 funded by the landfill closure reserve. Annual contributions of \$250,000 in addition to prior year surplus allocations are budgeted in the 2021-2025 financial plan to support these investments to mitigate future closure costs. The ending landfill closure balance of approximately \$1.5-1.9 million through the 2020-2025 period is maintained to fund future progressive closure costs for cells 1 and 2 of CVWMC.

<sup>3</sup> As shown on the 2019 Comox Valley Regional District financial statements.

In addition, the service also maintains a future expenditure reserve for liability and emergent risk purposes such as major environmental or legal liability. Ongoing contributions to the capital works reserve have been significant in recent years in order to fund the major capital program in support of equipment and information technologies replacements, closures of historical landfills and construction of new landfill cells, leachate treatment and gas collection. There are annual allocations, in addition to excess fund transfers, where possible, from requisition and annual surpluses.

**Table 4: CSWM Reserve Fund Balances**

Reserve Fund	2020	2025
Future expenditure	\$3,062,982	\$3,562,982
Capital works	16,323,080	6,342,316
Engineered landfill construction	2,336,134	-
Landfill closure	1,974,951	1,516,980
<b>Total</b>	<b>\$23,697,147</b>	<b>\$10,486,470</b>

Staff have reviewed the required amount to contribute and maintain in each reserve fund and have determined the 2020 to 2025 reserve balances (and beyond into a ten year projection) are adequate to provide sustainable service, fund required capital projects and maintain risk mitigation and closure funds. The progression of asset management practices and the development of a reserve policy will better define the optimum reserve balances to ensure sustainable service delivery for this service in the short and long term.

The three reserve categories include a Future Expenditure Reserve to fund emergent risks or unforeseen liabilities, a Capital Works Reserve to fund asset replacement, closures, and service enhancement projects, and a Landfill Closure Reserve to meet public sector requirements in section 3270. With the focus of streamlining reserve management in the future, the engineered landfill construction reserve is a legacy reserve and the balance has been utilized within the five year plan to fund a portion of Comox Valley cell 2 construction.

### **Citizen/Public Relations**

The CSWM service is funded through a combination of tax requisition and the collection of tipping fees at the regional waste management centers. The preliminary 2021-2025 Financial Plan includes a reduced tax requisition to \$5,000,000 over the five years of the preliminary Financial Plan. Tipping fees were last increased in 2020 and are not expected to increase again until 2022 or 2023 to reflect changes in the CPI.

Attachments: Appendix A – “CSWM 2010-2025 Preliminary Operating Financial Plan”  
 Appendix B – “CSWM 2021-2025 Preliminary Capital Financial Plan”  
 Appendix C – “CSWM 2017-2020 Budget vs. Actual Comparisons”

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2020 Actual	2020 Budget	2021 Budget	2022 Financial	2023 Financial	2024 Financial	2025 Financial
<b>01 - General Revenue Fund</b>								
<b>391 - Comox Strathcona Waste Management</b>								
<b>Revenues</b>								
<b>391 - Comox Strathcona Waste Management</b>								
01-1-391-009	Gil Local Govt	277	0	0	0	0	0	0
01-1-391-019	Reqn Elect/Spec Prov Govt	2,116,405	2,116,405	1,763,671	1,763,671	1,763,671	1,763,671	1,763,671
01-1-391-020	Reqn Municipal	3,883,597	3,883,595	3,236,329	3,236,329	3,236,329	3,236,329	3,236,329
01-1-391-080	Retail Sales	12,750	0	0	0	0	0	0
01-1-391-117	Tipping Fees	8,173,109	9,631,877	9,533,500	10,108,910	10,468,538	10,640,423	10,734,175
01-1-391-128	Other Revenue	5,795	0	0	0	0	0	0
01-1-391-131	Recoveries - Recycling BC Incentives	109,417	100,000	100,000	100,000	100,000	100,000	100,000
01-1-391-132	Recoveries - Scrap	111,528	180,000	68,000	85,000	125,000	160,000	180,000
01-1-391-133	Recoveries - Other	49,527	8,500	0	50,000	100,000	100,000	100,000
01-1-391-135	Recoveries-Other Functions	8,000	43,000	41,000	41,000	41,000	41,000	41,000
01-1-391-150	Surplus Prior Year	1,101,218	1,101,218	160,000	0	0	0	0
01-1-391-151	Funds Allocated from Prior Year	116,010	116,010	116,009	116,010	116,010	0	0
<b>391 - Comox Strathcona Waste Management</b>		<b>15,687,632</b>	<b>17,180,605</b>	<b>15,018,509</b>	<b>15,500,920</b>	<b>15,950,548</b>	<b>16,041,423</b>	<b>16,155,175</b>
<b>Revenues</b>		<b>15,687,632</b>	<b>17,180,605</b>	<b>15,018,509</b>	<b>15,500,920</b>	<b>15,950,548</b>	<b>16,041,423</b>	<b>16,155,175</b>
<b>Expenses</b>								
<b>391 - Comox Strathcona Waste Management</b>								
01-2-391-200	Support Services	803,516	803,516	823,568	833,822	844,281	854,949	865,830
01-2-391-212	Grants Uncond Local Govt	300,000	350,000	350,000	350,000	300,000	300,000	300,000
01-2-391-214	Grants Cond Local Agencies	0	16,000	29,000	29,000	29,000	29,000	29,000
01-2-391-216	Municipal Contract	151,414	333,939	337,516	341,169	344,896	348,598	355,294
01-2-391-220	Salaries & Wages	1,533,491	1,791,754	1,889,759	1,926,559	1,964,106	2,002,392	2,041,449
01-2-391-221	Directors Remuneration	14,240	61,552	61,552	61,552	61,552	61,552	61,552
01-2-391-225	Benefits	337,193	490,196	498,749	508,726	518,896	529,276	539,865
01-2-391-237	Employer Health Tax	31,644	43,804	45,032	45,938	46,852	47,792	48,743
01-2-391-238	WCB	30,226	38,548	38,908	39,684	40,481	41,293	42,119
01-2-391-245	Uncollectible Accounts	2,580	200	200	200	200	200	200
01-2-391-246	Bank Charges	28,295	44,000	44,000	44,000	44,000	44,000	44,000
01-2-391-251	Cash Overage/Shortage	266	0	0	0	0	0	0
01-2-391-257	Clothing/Laundrying	4,450	9,000	9,000	9,100	9,202	9,306	9,412
01-2-391-262	Contracts - Operating	1,699,805	2,448,419	2,490,912	3,255,742	3,254,927	3,190,697	3,257,483
01-2-391-266	Deliveries/Transportation	5,239	10,500	11,000	11,180	11,364	11,551	11,742

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2020 Actual	2020 Budget	2021 Budget	2022 Financial	2023 Financial	2024 Financial	2025 Financial
01-2-391-270	Freon Removal	328	8,500	8,000	8,000	8,000	8,000	8,000
01-2-391-275	Permits/Licences	3,391	3,500	3,500	3,500	3,500	3,500	3,500
01-2-391-276	Software Licence/Mtce	5,234	14,625	27,900	18,900	18,900	18,900	18,900
01-2-391-281	Materials & Supplies	31,201	49,600	60,000	57,860	58,737	59,631	60,544
01-2-391-284	Meeting Expense	1,560	10,200	1,000	10,000	10,000	10,000	10,000
01-2-391-293	Office Expenses	8,616	11,800	14,000	14,180	14,364	14,551	14,742
01-2-391-296	Postage	959	200	500	500	500	500	500
01-2-391-303	Recycling/Diversion Initiatives	963,582	1,443,125	1,247,200	1,076,992	1,057,748	1,078,582	1,099,959
01-2-391-305	Safety Equipment	4,688	5,000	5,000	5,100	5,202	5,306	5,412
01-2-391-311	Signs	6,626	15,000	14,000	11,020	11,040	11,061	11,082
01-2-391-314	Telephone & Alarm Lines	8,160	12,440	11,040	11,040	11,040	11,040	11,040
01-2-391-319	Training/Development & Conferences	8,281	44,575	9,575	44,575	38,575	42,925	41,575
01-2-391-320	Travel	4,193	29,500	3,500	23,500	23,500	23,500	23,500
01-2-391-335	Advertising	28,366	115,000	70,000	60,000	30,000	28,000	28,000
01-2-391-340	Dues And Memberships	4,577	10,400	10,400	10,400	10,400	10,400	10,400
01-2-391-347	Library/Publications	594	500	650	663	676	690	704
01-2-391-353	Public Relations	414	650	650	650	650	650	650
01-2-391-366	Engineering Fees	192,495	415,000	285,000	565,300	570,706	421,220	306,844
01-2-391-369	Insurance Liability	7,522	7,522	7,823	8,136	8,461	8,799	9,151
01-2-391-372	Insurance Property	11,278	11,900	11,729	12,198	12,686	13,193	13,721
01-2-391-381	Legal Fees	3,307	45,000	40,000	45,000	45,000	45,000	45,000
01-2-391-385	Gis Services	478	5,000	5,000	5,000	5,000	5,000	5,000
01-2-391-387	Other Prof Fees	132,055	356,200	240,000	342,700	220,044	228,945	225,904
01-2-391-400	Contracted Svcs Buildings/Land Mtce	241,660	280,300	275,900	260,840	164,263	167,772	171,368
01-2-391-403	Buildings Repairs & Mtce	105	0	1,000	1,000	1,000	1,000	1,000
01-2-391-409	Hydro	8,568	21,023	21,653	22,303	22,972	23,660	24,369
01-2-391-410	Carbon Offset	3,981	163,981	163,981	3,981	3,981	3,981	3,981
01-2-391-412	Janitorial/Cleaning Supplies	1,968	1,500	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	3,870	4,500	3,650	3,650	3,650	3,650	3,650
01-2-391-430	Water	1,230	2,600	2,100	2,142	2,185	2,229	2,274
01-2-391-438	Contract Svcs Equip/Mach	259,954	398,900	434,200	437,740	446,350	452,033	442,789
01-2-391-441	Fuel/Lubricants - Mach/Equip	73,906	119,995	121,105	123,524	125,991	128,507	131,077
01-2-391-444	Rental/Leases - Mach/Equip	40,736	52,201	48,201	16,201	16,201	16,201	16,201
01-2-391-447	Repairs/Mtce Mach/Equip	23,804	25,000	25,000	25,750	26,523	27,319	28,139

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2020 Actual	2020 Budget	2021 Budget	2022 Financial	2023 Financial	2024 Financial	2025 Financial
01-2-391-458	Fuel/Lubricants Vehicle	6,167	13,200	12,300	12,546	12,797	13,053	13,314
01-2-391-461	Insurance/Licence Vehicle	12,624	15,031	12,779	13,290	13,822	14,375	14,949
01-2-391-464	Repairs & Mtce Vehicle	767	8,000	6,000	6,120	6,242	6,366	6,494
01-2-391-468	Minor Capital	47,973	163,700	113,700	104,200	106,000	102,800	100,000
01-2-391-485	Contr To Capital Works Reserve	5,304,711	5,304,711	3,134,627	1,778,408	2,376,692	2,714,579	2,110,207
01-2-391-489	Reserve Contr Other	466,010	466,010	466,009	466,010	516,010	350,000	350,000
01-2-391-495	Transfer To Other Functions	20,000	33,000	0	0	0	0	0
01-2-391-505	Debt Charges-Principal	0	0	334,450	942,753	942,753	942,753	1,458,312
01-2-391-506	Debt Charges-Interest	341,256	543,689	587,528	950,252	950,252	933,782	1,095,315
<b>391 - Comox Strathcona Waste Management</b>		<b>13,229,551</b>	<b>16,678,006</b>	<b>14,475,846</b>	<b>14,968,636</b>	<b>15,378,251</b>	<b>15,430,182</b>	<b>15,540,421</b>
<b>392 - CSWM Post Landfill Closure</b>								
01-2-392-220	Salaries & Wages	48,128	50,809	57,786	58,942	60,120	61,321	62,547
01-2-392-225	Benefits	9,513	14,390	20,908	21,236	26,071	26,409	26,760
01-2-392-237	Employer Health Tax	995	1,269	1,443	1,471	1,502	1,532	1,563
01-2-392-238	WCB	997	1,117	1,247	1,274	1,299	1,325	1,350
01-2-392-262	Contracts - Operating	880	0	0	0	0	0	0
01-2-392-266	Deliveries/Transportation	0	500	500	750	1,000	1,000	1,000
01-2-392-275	Permits/Licences	304	100	100	200	200	200	200
01-2-392-276	Software Licence/Mtce	346	750	750	1,500	1,500	1,500	1,500
01-2-392-281	Materials & Supplies	614	3,500	3,500	3,570	7,282	7,428	7,576
01-2-392-293	Office Expenses	432	100	200	204	208	212	216
01-2-392-305	Safety Equipment	280	500	500	510	1,040	1,060	1,082
01-2-392-314	Telephone & Alarm Lines	812	1,000	1,000	1,368	1,656	1,684	1,714
01-2-392-319	Training/Development & Conferences	0	600	600	612	624	636	649
01-2-392-320	Travel	0	650	650	663	676	690	704
01-2-392-400	Contracted Svcs Buildings/Land Mtce	1,185	10,000	5,500	5,500	15,000	15,500	18,000
01-2-392-409	Hydro	7,550	9,810	10,080	15,282	20,976	21,396	21,824
01-2-392-438	Contract Svcs Equip/Mach	1,598	22,000	22,000	22,340	27,687	40,776	41,392
01-2-392-447	Repairs/Mtce Mach/Equip	887	15,000	5,000	12,100	10,404	22,612	10,824
01-2-392-458	Fuel/Lubricants Vehicle	357	600	650	1,200	2,000	2,040	2,081
01-2-392-461	Insurance/Licence Vehicle	1,668	837	891	927	964	1,003	1,043
<b>392 - CSWM Post Landfill Closure</b>		<b>76,546</b>	<b>133,532</b>	<b>133,305</b>	<b>149,649</b>	<b>180,209</b>	<b>208,324</b>	<b>202,025</b>
<b>393 - Leachate Treatment Plant</b>								
01-2-393-220	Salaries & Wages	91,599	110,711	102,172	104,210	106,290	108,408	110,572
01-2-393-225	Benefits	17,250	31,690	29,382	29,969	30,568	31,178	31,803

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2020 Actual	2020 Budget	2021 Budget	2022 Financial	2023 Financial	2024 Financial	2025 Financial
01-2-393-237	Employer Health Tax	1,871	2,747	2,548	2,597	2,650	2,704	2,757
01-2-393-238	WCB	1,900	2,417	2,201	2,245	2,289	2,336	2,382
01-2-393-254	Chemicals	39,554	70,000	70,000	71,400	72,828	74,285	75,771
01-2-393-266	Deliveries/Transportation	1,200	700	1,500	1,530	1,561	1,592	1,624
01-2-393-275	Permits/Licences	418	1,500	1,500	1,500	1,500	1,500	1,500
01-2-393-276	Software Licence/Mtce	9,928	7,000	7,500	7,650	7,803	7,959	8,118
01-2-393-281	Materials & Supplies	8,099	16,000	16,000	16,320	16,646	16,979	17,318
01-2-393-305	Safety Equipment	692	1,500	1,000	1,020	1,040	1,061	1,082
01-2-393-314	Telephone & Alarm Lines	953	1,500	1,500	1,500	1,500	1,500	1,500
01-2-393-319	Training/Development & Conferences	137	1,000	1,000	1,000	1,000	1,000	1,000
01-2-393-320	Travel	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-393-372	Insurance Property	5,384	5,400	5,400	5,400	5,400	5,400	5,400
01-2-393-378	Lab Analysis	3,922	6,000	6,000	6,300	6,615	6,946	7,293
01-2-393-387	Other Prof Fees	1,178	6,000	6,000	6,000	6,000	6,000	6,000
01-2-393-400	Contracted Svcs Buildings/Land Mtce	4,256	4,800	4,800	4,896	4,994	5,094	5,196
01-2-393-403	Buildings Repairs & Mtce	0	1,000	1,000	1,000	1,000	2,000	2,000
01-2-393-409	Hydro	34,178	57,200	58,900	60,667	62,487	64,362	66,293
01-2-393-410	Carbon Offset	64	64	64	64	64	64	64
01-2-393-412	Janitorial/Cleaning Supplies	0	500	500	510	520	530	541
01-2-393-430	Water	3,240	10,000	10,000	10,000	10,000	10,000	10,000
01-2-393-438	Contract Svcs Equip/Mach	6,379	10,000	10,000	10,200	10,404	10,612	10,824
01-2-393-441	Fuel/Lubricants - Mach/Equip	2,919	10,000	10,000	10,200	10,404	10,612	10,824
01-2-393-444	Rental/Leases - Mach/Equip	0	1,000	1,000	1,000	1,000	1,200	1,200
01-2-393-447	Repairs/Mtce Mach/Equip	3,725	5,000	10,000	12,000	14,000	16,000	18,000
01-2-393-458	Fuel/Lubricants Vehicle	1,018	3,500	1,500	1,530	1,561	1,592	1,624
01-2-393-461	Insurance/Licence Vehicle	0	837	891	927	964	1,003	1,043
01-2-393-468	Minor Capital	0	0	46,000	10,000	10,000	10,000	10,000
<b>393 - Leachate Treatment Plant</b>		<b>239,865</b>	<b>369,066</b>	<b>409,358</b>	<b>382,635</b>	<b>392,088</b>	<b>402,917</b>	<b>412,729</b>
<b>Expenses</b>		<b>(13,545,962)</b>	<b>(17,180,604)</b>	<b>(15,018,509)</b>	<b>(15,500,920)</b>	<b>(15,950,548)</b>	<b>(16,041,423)</b>	<b>(16,155,175)</b>
<b>391 - Comox Strathcona Waste Management</b>		<b>2,141,670</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>01 - General Revenue Fund</b>		<b>2,141,670</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenues</b>							
<b>040R - Requisition</b>							
019 - Reqn Elect/Spec Prov Govt	EA tax requisition		1,763,671	1,763,671	1,763,671	1,763,671	1,763,671
020 - Reqn Municipal	Municipal tax requisition		3,236,329	3,236,329	3,236,329	3,236,329	3,236,329
		<b>Total:</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>
<b>080R - Applications/Permit fees</b>							
117 - Tipping Fees	CR/CV Asbestos	200,000		204,000	208,080	212,242	216,486
117 - Tipping Fees	CR/CV WMC's carcasses/controlled waste rate	34,000		34,510	35,028	35,553	36,086
117 - Tipping Fees	CR/CV WMC's clean fill	75,000		75,750	76,508	77,273	78,046
117 - Tipping Fees	CR/CV WMC's commercial recycling	2,500		2,500	2,500	2,500	2,500
117 - Tipping Fees	CR/CV WMC's construction waste	1,450,000		1,464,500	1,479,145	1,493,936	1,508,875
117 - Tipping Fees	CR/CV WMC's divertible wood waste	67,000		67,000	67,000	67,000	67,000
117 - Tipping Fees	CR/CV WMC's ICI/household	4,100,000		4,141,000	4,182,410	4,224,234	4,266,476
117 - Tipping Fees	CR/CV WMC's mattress diversion	105,000		105,000	105,000	105,000	105,000
117 - Tipping Fees	CR/CV WMC's mixed waste with recyclables	110,000		111,100	112,211	113,333	114,466
117 - Tipping Fees	CR/CV WMC's municipal by contract	2,700,000		2,700,000	2,457,000	2,481,570	2,506,386
117 - Tipping Fees	CR/CV WMC's organics/food waste	95,000		655,000	1,241,520	1,320,625	1,320,625
117 - Tipping Fees	CR/CV WMC's Recyclable Drywall/gypsum	355,000		358,550	362,136	365,757	369,415
117 - Tipping Fees	CR/CV WMC's yard waste	240,000		190,000	140,000	141,400	142,814
			9,533,500	10,108,910	10,468,538	10,640,423	10,734,175
		<b>Total:</b>	<b>9,533,500</b>	<b>10,108,910</b>	<b>10,468,538</b>	<b>10,640,423</b>	<b>10,734,175</b>
<b>090R - Other Revenue/Recoveries</b>							
131 - Recoveries - Recycling BC	Recycle BC incentive estimate		100,000	100,000	100,000	100,000	100,000
132 - Recoveries - Scrap	Batteries	18,000		25,000	25,000	30,000	30,000
132 - Recoveries - Scrap	Scrap Metal Recoveries - all facilities	50,000		60,000	100,000	130,000	150,000
			68,000	85,000	125,000	160,000	180,000
133 - Recoveries - Other	Landfill Gas Utilization		0	50,000	100,000	100,000	100,000
135 - Recoveries-Other Functions	From function #337 for biosolids leachate treatment	35,000		35,000	35,000	35,000	35,000
135 - Recoveries-Other Functions	Recovery from Denman Island Refuse - Transfer of time Manager of solid waste/other operations staff/branch assistant. Tsfr fr function #362	2,000		2,000	2,000	2,000	2,000
135 - Recoveries-Other Functions	Recovery from Hornby Island Refuse - Transfer of time Manager of solid waste/other operation staff/branch assistant. Tsfr fr function #360	2,000		2,000	2,000	2,000	2,000

# Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
135 - Recoveries-Other Functions	Recovery from Royston - Transfer of time Manager of solid waste/other operations staff/branch assistant. Tsfr fr function #366	2,000		2,000	2,000	2,000	2,000
			41,000	41,000	41,000	41,000	41,000
		<b>Total:</b>	<b>209,000</b>	<b>276,000</b>	<b>366,000</b>	<b>401,000</b>	<b>421,000</b>
<b>160R - Prior year surplus</b>							
150 - Surplus Prior Year	Cfwd 2020 - Carbon Offset Purchase - Cowichan Energy Alternatives	160,000		0	0	0	0
150 - Surplus Prior Year	General Surplus	0		0	0	0	0
			160,000	0	0	0	0
151 - Funds Allocated from Prior Year			116,009	116,010	116,010	0	0
		<b>Total:</b>	<b>276,009</b>	<b>116,010</b>	<b>116,010</b>	<b>0</b>	<b>0</b>
		<b>Total Revenues:</b>	<b>15,018,509</b>	<b>15,500,920</b>	<b>15,950,548</b>	<b>16,041,423</b>	<b>16,155,175</b>
<b>Expenditures</b>							
<b>010 - Operating</b>							
200 - Support Services	HR	109,196		109,196	109,196	109,196	109,196
200 - Support Services	IS	154,908		154,908	154,908	154,908	154,908
200 - Support Services	Rent	36,788		36,788	36,788	36,788	36,788
200 - Support Services	Support	512,676		522,930	533,389	544,057	554,938
200 - Support Services	Tahsis - Transportation scrap metal (contract expires 2022)	10,000		10,000	10,000	10,000	10,000
			823,568	833,822	844,281	854,949	865,830
212 - Grants Uncond Local Govt	Annual host community payment per agreement with the City of Campbell River (expires 2022 or at closure of CRWMC landfill)	50,000		50,000	0	0	0
212 - Grants Uncond Local Govt	Annual host community payment per agreement with Village of Cumberland (expires 2032)	300,000		300,000	300,000	300,000	300,000
			350,000	350,000	300,000	300,000	300,000
214 - Grants Cond Local Agencies	Tipping fees waiver		29,000	29,000	29,000	29,000	29,000
216 - Municipal Contract	Gold River site lease (contract expires 2020)	34,701		35,395	36,102	36,824	37,560
216 - Municipal Contract	Gold River transfer station operation (contract expires 2020)	133,181		135,845	138,561	141,332	144,159
216 - Municipal Contract	Sayward bulky waste clean up	6,000		6,000	6,000	6,000	6,000
216 - Municipal Contract	Sayward MSW trucking supplement - Unified Transportation Plan	9,834		10,129	10,433	10,642	10,855
216 - Municipal Contract	Sayward rental of (Mainroad) highways yard for bulky waste clean up	7,800		7,800	7,800	7,800	7,800

# Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
216 - Municipal Contract	Village of Tahsis for operation of landfill and recycling. (contract expires 2022)	130,000		130,000	130,000	130,000	132,600
216 - Municipal Contract	Zeballos - Village of Zeballos for operation of landfill (contract renewal in process)	8,000		8,000	8,000	8,000	8,160
216 - Municipal Contract	Zeballos - Village of Zeballos for operation of RecycleBC depot (contract renewal in process)	8,000		8,000	8,000	8,000	8,160
			337,516	341,169	344,896	348,598	355,294
245 - Uncollectible Accounts	Uncollectible Accounts		200	200	200	200	200
246 - Bank Charges	CRWMC Visa/MasterCard/Interac Charges	13,000		13,000	13,000	13,000	13,000
246 - Bank Charges	CVWMC Visa/MasterCard/Interac Charges	15,000		15,000	15,000	15,000	15,000
246 - Bank Charges	Visa/MasterCard/Interact Charges (account payments made through head office POS)	16,000		16,000	16,000	16,000	16,000
			44,000	44,000	44,000	44,000	44,000
257 - Clothing/Laundering	CVWMC Coveralls service contract	5,000		5,100	5,202	5,306	5,412
257 - Clothing/Laundering	CVWMC Personal Protective Equipment	4,000		4,000	4,000	4,000	4,000
			9,000	9,100	9,202	9,306	9,412
262 - Contracts - Operating	CIWMC transfer station operation (contract expires 2021)	116,500		120,000	124,000	128,000	132,000
262 - Contracts - Operating	CIWMC - Transportation waste & scrap metal (contract expires 2022)	87,200		87,200	88,944	90,723	92,537
262 - Contracts - Operating	CRWMC Allowance for operating contract (adjustment and misc work)	170,000		100,000	100,000	0	0
262 - Contracts - Operating	CRWMC Bird control contract (contract expires 2021)	130,000		115,000	0	0	0
262 - Contracts - Operating	CRWMC landfill & transfer station operating contract (contract expires June 2024)	1,390,752		1,411,613	1,140,000	1,157,100	1,174,457
262 - Contracts - Operating	CRWMC transportation: Waste transport operation contract - per trip (contract expires June 2024)	120,000		445,000	451,675	458,450	465,327
262 - Contracts - Operating	CSWM Regional Organics Facility operations contract estimate	0		500,000	1,000,000	1,000,000	1,000,000
262 - Contracts - Operating	CVWMC Bird control contract (contract expires 2021)	150,000		150,000	150,000	153,000	156,060
262 - Contracts - Operating	CVWMC Organic composting (contract expires 2020)	128,000		128,000	0	0	0
262 - Contracts - Operating	CVWMC transportation recycling (contract expires 2022)	8,500		8,500	8,500	8,670	8,843
262 - Contracts - Operating	Gold River - Transportation of waste & scrap metal (contract expires 2022)	45,000		45,000	45,900	46,818	47,754
262 - Contracts - Operating	Hornby - Transportation of waste & scrap metal (contract expires 2022)	62,000		62,000	62,000	63,240	64,505
262 - Contracts - Operating	Kyuquot-Area A transportation (barging & trucking to GRWMC)	20,000		20,000	20,000	20,000	20,000
262 - Contracts - Operating	Quadra Island recycling depot operation	10,000		10,000	10,000	10,000	10,000
262 - Contracts - Operating	Sayward Area A transportation collection events (contract expires 2022)	15,000		15,000	15,000	15,300	15,606
262 - Contracts - Operating	Sayward recycling depot operations (contract expires 2023)	23,460		23,929	24,408	24,896	25,394
262 - Contracts - Operating	Tahsis - Transportation of scrap metal	10,000		10,000	10,000	10,000	25,000

# Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
262 - Contracts - Operating	Zeballos - Transportation scrap metal (contract expires 2022)	4,500		4,500	4,500	4,500	20,000
			2,490,912	3,255,742	3,254,927	3,190,697	3,257,483
266 - Deliveries/Transportation	Allocation for freight, courier and deliveries	1,500		1,500	1,500	1,500	1,500
266 - Deliveries/Transportation	CRWMC Courier & general freight	1,500		1,530	1,561	1,592	1,624
266 - Deliveries/Transportation	CVWMC Courier & general freight	7,500		7,650	7,803	7,959	8,118
266 - Deliveries/Transportation	Education programs - deliveries/transporation	500		500	500	500	500
			11,000	11,180	11,364	11,551	11,742
270 - Freon Removal	CRWMC Freon removal non MARR	3,000		3,000	3,000	3,000	3,000
270 - Freon Removal	CVWMC Freon removal non MARR	3,000		3,000	3,000	3,000	3,000
270 - Freon Removal	Remote facilities	2,000		2,000	2,000	2,000	2,000
			8,000	8,000	8,000	8,000	8,000
275 - Permits/Licences	CVWMC Two way radio license fees		3,500	3,500	3,500	3,500	3,500
276 - Software Licence/Mtce	Allowance for additional fees	1,000		1,000	1,000	1,000	1,000
276 - Software Licence/Mtce	CMMS (AM) annual licensing and maintenance fee	3,900		3,900	3,900	3,900	3,900
276 - Software Licence/Mtce	Equipment maintenance software - CVWMC	5,000		1,000	1,000	1,000	1,000
276 - Software Licence/Mtce	PacWeigh software - annual maintenance	8,000		8,000	8,000	8,000	8,000
276 - Software Licence/Mtce	Waste diversion app	10,000		5,000	5,000	5,000	5,000
			27,900	18,900	18,900	18,900	18,900
281 - Materials & Supplies	Asbestos Bags	8,000		8,160	8,323	8,489	8,659
281 - Materials & Supplies	CIWMC misc supplies for recycling operations and transfer stations	6,000		6,000	6,000	6,000	6,000
281 - Materials & Supplies	CVWMC Miscellaneous consumable materials and shop supplies	35,000		35,700	36,414	37,142	37,885
281 - Materials & Supplies	Education programs - materials & supplies	8,000		5,000	5,000	5,000	5,000
281 - Materials & Supplies	Illegal dumping materials	1,000		1,000	1,000	1,000	1,000
281 - Materials & Supplies	Recycle BC Depots	2,000		2,000	2,000	2,000	2,000
			60,000	57,860	58,737	59,631	60,544
284 - Meeting Expense	CS Waste Mgt Board Meetings		1,000	10,000	10,000	10,000	10,000
293 - Office Expenses	CRWMC - computer system maintenance and repairs	1,000		1,020	1,040	1,061	1,082
293 - Office Expenses	CRWMC - Stationary & office supplies	4,000		4,080	4,162	4,245	4,330
293 - Office Expenses	CVWMC - Stationary & office supplies	4,000		4,080	4,162	4,245	4,330
293 - Office Expenses	RSW General Office Supplies	5,000		5,000	5,000	5,000	5,000
			14,000	14,180	14,364	14,551	14,742
296 - Postage			500	500	500	500	500
303 - Recycling/Diversion Initiatives	Gold River tires processing	400		400	400	400	400
303 - Recycling/Diversion Initiatives	Analytical drywall testing for asbestos	2,000		2,000	2,000	2,000	2,000

# Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
303 - Recycling/Diversion Initiatives	CRWMC commercial recycling	7,200		7,416	7,638	7,867	8,103
303 - Recycling/Diversion Initiatives	CRWMC mattresses processing	35,000		35,525	36,058	36,599	37,148
303 - Recycling/Diversion Initiatives	CRWMC tires processing	1,550		1,550	2,000	2,000	2,000
303 - Recycling/Diversion Initiatives	CRWMC Yard waste (Tipping fee)	65,000		35,000	0	0	0
303 - Recycling/Diversion Initiatives	CVWMC commercial recycling	7,200		7,416	7,638	7,867	8,103
303 - Recycling/Diversion Initiatives	CVWMC tires processing	2,000		2,000	2,000	2,000	2,000
303 - Recycling/Diversion Initiatives	Drywall diversion program (Tipping fees)	173,000		173,000	173,000	173,000	173,000
303 - Recycling/Diversion Initiatives	Drywall diversion program (Transportation)	168,350		170,875	173,438	176,040	178,681
303 - Recycling/Diversion Initiatives	Hazardous waste permanent facilities at CR & CV	275,000		283,250	291,748	300,500	309,515
303 - Recycling/Diversion Initiatives	Hazardouse waste remote site collection	20,000		20,000	20,000	20,000	20,000
303 - Recycling/Diversion Initiatives	Non Recycle BC multi material recycling depots	160,000		0	0	0	0
303 - Recycling/Diversion Initiatives	Non Recycle BC multi material recycling depots (Oyster River & Quadra Island)	155,000		159,650	164,440	169,373	174,454
303 - Recycling/Diversion Initiatives	Other locations commercial recycling	25,000		25,500	26,010	26,530	27,061
303 - Recycling/Diversion Initiatives	Quadra Island recycling garbage bin	4,500		4,590	4,682	4,776	4,872
303 - Recycling/Diversion Initiatives	Sayward recycling depot garbage bin	6,000		6,120	6,242	6,367	6,494
303 - Recycling/Diversion Initiatives	Small communities organic diversion - education, support and possible expansion	5,000		5,000	0	0	0
303 - Recycling/Diversion Initiatives	Transportation of divertible materials	90,000		91,800	93,636	95,509	97,419
303 - Recycling/Diversion Initiatives	Woodwaste diversion program (CR 747mt @ \$53.60, CV 561mt @ \$71.31)	45,000		45,900	46,818	47,754	48,709
			1,247,200	1,076,992	1,057,748	1,078,582	1,099,959
305 - Safety Equipment	CVWMC safety supplies/equipment		5,000	5,100	5,202	5,306	5,412
311 - Signs	Allowance	4,000		4,000	4,000	4,000	4,000
311 - Signs	CR Compost education centre - signs	1,000		0	0	0	0
311 - Signs	Facility signs - CIWMC	3,000		1,000	1,000	1,000	1,000
311 - Signs	Facility Signs - CRWMC	2,000		2,000	2,000	2,000	2,000
311 - Signs	Facility signs - CVWMC	2,000		2,000	2,000	2,000	2,000
311 - Signs	Facility signs - HIWMC	1,000		1,000	1,000	1,000	1,000
311 - Signs	Illegal dumping	1,000		1,020	1,040	1,061	1,082
			14,000	11,020	11,040	11,061	11,082
314 - Telephone & Alarm Lines	218-4331 Mgr CSWM projects	1,200		1,200	1,200	1,200	1,200
314 - Telephone & Alarm Lines	334-6475 Mgr CSWM operations	1,200		1,200	1,200	1,200	1,200
314 - Telephone & Alarm Lines	703-1693 Senior Mgr CSWM	1,200		1,200	1,200	1,200	1,200
314 - Telephone & Alarm Lines	CIWMC 935-6329 Telus landline	1,100		1,100	1,100	1,100	1,100
314 - Telephone & Alarm Lines	CRWMC 287-8529 Telus charges for modem line	1,100		1,100	1,100	1,100	1,100
314 - Telephone & Alarm Lines	CRWMC Alarm Monitoring charges - Prices's Alarms	400		400	400	400	400

# Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
314 - Telephone & Alarm Lines	CRWMC Allowance - repairs and maintenance	250		250	250	250	250
314 - Telephone & Alarm Lines	CVWMC 336-8033 Telus	1,000		1,000	1,000	1,000	1,000
314 - Telephone & Alarm Lines	CVWMC 336-8073 Fax	1,000		1,000	1,000	1,000	1,000
314 - Telephone & Alarm Lines	CVWMC 336-8083 Telus	1,000		1,000	1,000	1,000	1,000
314 - Telephone & Alarm Lines	CVWMC alarm Monitoring - (Nov to Nov contract)	400		400	400	400	400
314 - Telephone & Alarm Lines	CVWMC Allowance - telephone and alarm service	690		690	690	690	690
314 - Telephone & Alarm Lines	CVWMC Rogers wireless 702-1825 (split with compost facility)	500		500	500	500	500
			11,040	11,040	11,040	11,040	11,040
319 - Training/Development &	CSWM Training, courses & seminars	1,500		5,000	5,000	5,000	5,000
319 - Training/Development &	CVWMC allowance for certification & misc. training	0		18,000	18,000	18,000	18,000
319 - Training/Development & Conferences	CVWMC allowance for seminars/courses (3 operators - LF BCQLO)	3,100		5,000	5,000	5,000	5,000
319 - Training/Development &	CVWMC asbestos training	0		3,000	0	3,000	0
319 - Training/Development &	CVWMC first aid courses	1,750		650	650	2,000	650
319 - Training/Development &	CVWMC HHW training	0		3,000	0	0	3,000
319 - Training/Development &	CVWMC WHMIS training	0		700	700	700	700
319 - Training/Development &	CWMA	650		650	650	650	650
319 - Training/Development &	Mgmt/leadership development	1,000		7,000	7,000	7,000	7,000
319 - Training/Development &	RCBC	350		350	350	350	350
319 - Training/Development &	SWANA Symposium	1,225		1,225	1,225	1,225	1,225
			9,575	44,575	38,575	42,925	41,575
320 - Travel	Allowance for travel to development programs/conferences	0		5,000	5,000	5,000	5,000
320 - Travel	Allowance for travel within regional solid waste management area	2,500		2,500	2,500	2,500	2,500
320 - Travel	Board travel	0		10,000	10,000	10,000	10,000
320 - Travel	CVWMC allowance for meals & accommodation	1,000		1,000	1,000	1,000	1,000
320 - Travel	CVWMC allowance for travel	0		5,000	5,000	5,000	5,000
			3,500	23,500	23,500	23,500	23,500
335 - Advertising	CSWM general advertising	15,000		15,000	15,000	15,000	15,000
335 - Advertising	CSWM recycling depot	15,000		15,000	0	0	0
335 - Advertising	Regional organics facility	20,000		20,000	10,000	10,000	10,000
335 - Advertising	Single use plastics program	20,000		10,000	5,000	3,000	3,000
			70,000	60,000	30,000	28,000	28,000
340 - Dues And Memberships	Coast Waste Mgmt corporate membership (CVRD/SRD)	4,500		4,500	4,500	4,500	4,500
340 - Dues And Memberships	CVWMC Molo certification	1,400		1,400	1,400	1,400	1,400
340 - Dues And Memberships	CVWMC SWANA	1,000		1,000	1,000	1,000	1,000

# Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
340 - Dues And Memberships	Various memberships (APEGBC/SWANANA/BCWWA etc)	3,500		3,500	3,500	3,500	3,500
			10,400	10,400	10,400	10,400	10,400
347 - Library/Publications	Technical Publications		650	663	676	690	704
353 - Public Relations	Long service awards & allowance		650	650	650	650	650
366 - Engineering Fees	CSWM plan update	0		275,000	275,000	0	0
366 - Engineering Fees	Landfill groundwater monitoring - all landfills	265,000		270,300	275,706	281,220	286,844
366 - Engineering Fees	Monitoring wells maintenance	20,000		20,000	20,000	20,000	20,000
366 - Engineering Fees	Waste Composition Study	0		0	0	120,000	0
			285,000	565,300	570,706	421,220	306,844
369 - Insurance Liability	Liability Insurance		7,823	8,136	8,461	8,799	9,151
372 - Insurance Property	Total Property Insured Value \$6,659,072		11,729	12,198	12,686	13,193	13,721
381 - Legal Fees	Labour relations matters	10,000		10,000	10,000	10,000	10,000
381 - Legal Fees	Legal Fees - Bylaws, etc	30,000		35,000	35,000	35,000	35,000
			40,000	45,000	45,000	45,000	45,000
385 - Gis Services	GIS services		5,000	5,000	5,000	5,000	5,000
387 - Other Prof Fees	#391 portion of ortho photos (every 2 yrs)	0		5,500	0	6,000	0
387 - Other Prof Fees	2 - Waste reduction educators	75,000		76,500	78,030	79,591	81,183
387 - Other Prof Fees	Allowance for disaster/emergency reaction plan	0		20,000	0	0	0
387 - Other Prof Fees	Allowance for engineering studies, surveys and reports	20,000		50,000	50,000	50,000	50,000
387 - Other Prof Fees	Compost educator	35,000		30,000	30,600	31,212	31,836
387 - Other Prof Fees	CVWMC - Design and operation plan update	25,000		75,000	0	0	0
387 - Other Prof Fees	CVWMC - Fields sawmill landfill closure report	10,000		0	0	0	0
387 - Other Prof Fees	CVWMC - Landfill gas engineering work (Fortis connection)	20,000		0	0	0	0
387 - Other Prof Fees	Surveys, speakers, analysis, meetings	10,000		20,000	20,000	20,000	20,000
387 - Other Prof Fees	Topographic survey for landfills	20,000		25,500	26,010	26,530	27,061
387 - Other Prof Fees	Video production	10,000		10,200	10,404	10,612	10,824
387 - Other Prof Fees	Waste to Energy technology review	10,000		10,000	0	0	0
387 - Other Prof Fees	Website Support	5,000		20,000	5,000	5,000	5,000
			240,000	342,700	220,044	228,945	225,904
400 - Contracted Svcs Buildings/Land	Allowance - recycling depot maintenance	12,000		12,000	12,000	12,000	12,000
400 - Contracted Svcs Buildings/Land	CIWMC - road maintenance	6,000		6,000	6,000	6,000	6,000
400 - Contracted Svcs Buildings/Land	CR Compost education centre	7,000		0	0	0	0
400 - Contracted Svcs Buildings/Land	CRWMC - facility maintenance	12,000		12,240	12,485	12,735	12,990
400 - Contracted Svcs Buildings/Land	CRWMR - septic pump and haul	10,000		10,300	10,609	10,927	11,255
400 - Contracted Svcs Buildings/Land	CVWMC - building maintenance & repairs	16,000		7,140	7,283	7,429	7,578

# Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
400 - Contracted Svcs Buildings/Land	CVWMC - facility maintenance (roads, scale, fence)	45,000		46,350	47,741	49,173	50,648
400 - Contracted Svcs Buildings/Land	CVWMC - Leachate mitigation for Cell 1	100,000		100,000	0	0	0
400 - Contracted Svcs Buildings/Land	CVWMC - pest control contract	2,500		2,550	2,601	2,653	2,706
400 - Contracted Svcs Buildings/Land	CVWMC - security after hours and weekends contract	51,000		52,020	53,060	54,121	55,203
400 - Contracted Svcs Buildings/Land	CVWMC - septic pump and haul service	6,000		6,120	6,242	6,367	6,494
400 - Contracted Svcs Buildings/Land	HIWMC - maintenance of recycling building	6,000		6,120	6,242	6,367	6,494
400 - Contracted Svcs Buildings/Land	Security - CANEX open-shut gates	2,400		0	0	0	0
			275,900	260,840	164,263	167,772	171,368
403 - Buildings Repairs & Mtce	CVWMC - building repair materials		1,000	1,000	1,000	1,000	1,000
409 - Hydro	CIWMC hydro	2,173		2,238	2,305	2,374	2,445
409 - Hydro	CRWMC Hydro to well/fire pump	9,217		9,494	9,779	10,072	10,374
409 - Hydro	CVWMC hydro charges	10,129		10,433	10,746	11,068	11,400
409 - Hydro	Zeballos hydro	134		138	142	146	150
			21,653	22,303	22,972	23,660	24,369
410 - Carbon Offset	Carbon offset	3,981		3,981	3,981	3,981	3,981
410 - Carbon Offset	Carry Forward Carbon Offset Cowichan Energy	160,000		0	0	0	0
			163,981	3,981	3,981	3,981	3,981
412 - Janitorial/Cleaning Supplies	CVWMC cleaning supplies/toilet paper/paper towels/misc. equipment		2,000	2,040	2,081	2,123	2,165
415 - Landscaping/Grounds Mtce	CRWMC MSE wall landscaping		4,000	4,000	4,000	4,000	4,000
421 - Rental/Lease Buildings	Recycling depot lease - Oyster River		3,650	3,650	3,650	3,650	3,650
430 - Water	CVWMC purchase of potable water		2,100	2,142	2,185	2,229	2,274
438 - Contract Svcs Equip/Mach	CIWMC maintenance of baler, skid steer	5,000		5,000	5,000	5,000	5,000
438 - Contract Svcs Equip/Mach	CIWMC site maintenance	3,200		3,200	3,200	3,200	3,200
438 - Contract Svcs Equip/Mach	Cleanup - illegal dumping	20,000		20,000	20,000	20,000	20,000
438 - Contract Svcs Equip/Mach	CVWMC 2 way radio - repair/maintenance	1,000		1,000	1,000	1,000	1,000
438 - Contract Svcs Equip/Mach	CVWMC Bomag compactor SW015 repair/maintenance	50,000		51,000	52,020	53,060	54,121
438 - Contract Svcs Equip/Mach	CVWMC CAT Compactor 826K SW007 repair/maintenance	6,000		6,000	8,000	10,000	10,000
438 - Contract Svcs Equip/Mach	CVWMC CAT Excavator SW016 repair/maintenance	15,000		15,300	15,606	15,918	16,236
438 - Contract Svcs Equip/Mach	CVWMC CAT loader 903 SW019	6,000		6,120	6,242	6,367	6,494
438 - Contract Svcs Equip/Mach	CVWMC CAT loader 938K repair/maintenance	18,000		18,360	18,727	19,102	19,484
438 - Contract Svcs Equip/Mach	CVWMC equipment repair allowance	25,000		25,000	25,000	25,000	25,000
438 - Contract Svcs Equip/Mach	CVWMC John Deere Dozer SW0018 repair/maintenance	12,000		12,240	12,485	12,735	12,990
438 - Contract Svcs Equip/Mach	CVWMC Kubota SW020 repair/maintenance	6,000		6,120	6,242	6,367	6,494
438 - Contract Svcs Equip/Mach	CVWMC Peterbilt	5,000		5,000	8,000	8,000	10,000
438 - Contract Svcs Equip/Mach	CVWMC Roll off bin repairs	15,000		15,000	15,000	15,000	15,000

# Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
438 - Contract Svcs Equip/Mach	CVWMC small equipment - repairs/maintenance	5,000		5,000	5,000	5,000	5,000
438 - Contract Svcs Equip/Mach	CVWMC Sterling gravel truck SW005 repair/maintenance	15,000		15,300	15,606	15,918	16,236
438 - Contract Svcs Equip/Mach	CVWMC Sterling roll off truck SW004 repair/maintenance	10,000		10,000	10,000	10,000	10,000
438 - Contract Svcs Equip/Mach	CVWMC Volvo 70G loader SW014 repair/maintenance	25,000		25,500	26,010	26,530	27,061
438 - Contract Svcs Equip/Mach	CVWMC wood waste grinding	35,000		35,000	35,000	35,000	35,000
438 - Contract Svcs Equip/Mach	Global roll off bin maintenance	20,000		20,000	20,000	20,000	20,000
438 - Contract Svcs Equip/Mach	Gold River operational contract support	15,000		15,000	15,000	15,000	15,000
438 - Contract Svcs Equip/Mach	Photocopier maintenance - costs shared with other first floor departments	2,000		2,000	2,000	2,000	2,000
438 - Contract Svcs Equip/Mach	Tahsis - allowance for landfill equipment maintenance & repair	15,000		15,000	15,000	15,000	0
438 - Contract Svcs Equip/Mach	Tahsis operational contract support	30,000		30,600	31,212	31,836	32,473
438 - Contract Svcs Equip/Mach	Zeballos operational contract support	75,000		75,000	75,000	75,000	75,000
			434,200	437,740	446,350	452,033	442,789
441 - Fuel/Lubricants - Mach/Equip	CIWMC Lubricants and fluids	225		230	235	240	245
441 - Fuel/Lubricants - Mach/Equip	CIWMC Diesel fuel for skid steer loader	680		690	700	710	724
441 - Fuel/Lubricants - Mach/Equip	CVWMC Diesel exhaust fluid	5,000		5,100	5,202	5,306	5,412
441 - Fuel/Lubricants - Mach/Equip	CVWMC Diesel fuel (marked)	107,000		109,140	111,323	113,549	115,820
441 - Fuel/Lubricants - Mach/Equip	CVWMC Gasoline small equipment	1,000		1,020	1,040	1,061	1,082
441 - Fuel/Lubricants - Mach/Equip	CVWMC Lubricants and fluids	7,200		7,344	7,491	7,641	7,794
			121,105	123,524	125,991	128,507	131,077
444 - Rental/Leases - Mach/Equip	Allowance for equipment rentals	6,000		6,000	6,000	6,000	6,000
444 - Rental/Leases - Mach/Equip	CR Compost education centre - portable toilet service	2,000		0	0	0	0
444 - Rental/Leases - Mach/Equip	CVWMC allowance - equipment rental as needed	35,000		5,000	5,000	5,000	5,000
444 - Rental/Leases - Mach/Equip	CVWMC portable toilet service	2,500		2,500	2,500	2,500	2,500
444 - Rental/Leases - Mach/Equip	CVWMC welding gas bottle rentals & charges	1,000		1,000	1,000	1,000	1,000
444 - Rental/Leases - Mach/Equip	Xerox 775 copier shared with other first floor depts	1,701		1,701	1,701	1,701	1,701
			48,201	16,201	16,201	16,201	16,201
447 - Repairs/Mtce Mach/Equip	CVWMC equipment - onsite maintenance parts and supplies		25,000	25,750	26,523	27,319	28,139
458 - Fuel/Lubricants Vehicle	CSWM - Regional vehicles	8,300		8,466	8,635	8,808	8,984
458 - Fuel/Lubricants Vehicle	CVWMC - facility service vehicles	4,000		4,080	4,162	4,245	4,330
			12,300	12,546	12,797	13,053	13,314
461 - Insurance/Licence Vehicle	2014 Nissan Pathfinder KF752B	1,511		1,571	1,634	1,699	1,767
461 - Insurance/Licence Vehicle	2015 Chev Silverado JK1927	1,376		1,431	1,488	1,548	1,610
461 - Insurance/Licence Vehicle	2016 Caterpillar 232D Skid-steer loader Model 232D X66562	439		457	475	494	514
461 - Insurance/Licence Vehicle	2016 Finning CAT 938K wheeled loader X67646	430		447	465	484	503
461 - Insurance/Licence Vehicle	2018 GMC Sierra Crew Cab 4WDR MT7613	1,964		2,043	2,125	2,210	2,298

# Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
461 - Insurance/Licence Vehicle	CVWMC 1989 Freightliner FLD-12064 8815LR (Non-Licensed, Does not leave site)	0		0	0	0	0
461 - Insurance/Licence Vehicle	CVWMC 2007 Sterling Dump truck 8794LR	1,494		1,554	1,616	1,681	1,748
461 - Insurance/Licence Vehicle	CVWMC 2008 Sterling Dump (Roll-off) 8796LR	1,207		1,255	1,305	1,357	1,411
461 - Insurance/Licence Vehicle	CVWMC 2009 BigTex flatdeck trailer 49423C	288		300	312	324	337
461 - Insurance/Licence Vehicle	CVWMC 2012 Volvo L70G wheeled loader	430		447	465	484	503
461 - Insurance/Licence Vehicle	CVWMC 2014 GMC Sierra CH0107	1,335		1,388	1,444	1,502	1,562
461 - Insurance/Licence Vehicle	CVWMC 2018 Finning Caterpillar X70383 (estimate)	447		465	484	503	523
461 - Insurance/Licence Vehicle	CVWMC 2018 Kubota RTV-X1100C (15642X) (estimate)	58		60	62	64	67
461 - Insurance/Licence Vehicle	CVWMC Allowance for vehicles/equipment	1,800		1,872	1,947	2,025	2,106
			12,779	13,290	13,822	14,375	14,949
464 - Repairs & Mtce Vehicle	CVWMC allowance - facility vehicles service and repairs	3,000		3,060	3,121	3,183	3,247
464 - Repairs & Mtce Vehicle	Global allowance - facility vehicles service and repairs	3,000		3,060	3,121	3,183	3,247
			6,000	6,120	6,242	6,366	6,494
468 - Minor Capital	Allowance - minor capital projects	30,000		100,000	100,000	100,000	100,000
468 - Minor Capital	Cfwd CIWMC - Recycling facility improvements	16,300		0	0	0	0
468 - Minor Capital	Cfwd CVWMC - Emergency notification system	10,000		0	0	0	0
468 - Minor Capital	CRWMC - Recycling area railing upgrades	25,000		0	0	0	0
468 - Minor Capital	GRWMC - Recycling depot improvements	10,000		0	0	0	0
468 - Minor Capital	Laptop and Desktop replacements (per IT plan)	2,400		4,200	6,000	2,800	0
468 - Minor Capital	Oyster River recycle depot improvements	20,000		0	0	0	0
			113,700	104,200	106,000	102,800	100,000
		<b>Total:</b>	<b>7,419,232</b>	<b>8,248,754</b>	<b>7,960,657</b>	<b>7,806,763</b>	<b>7,792,859</b>
<b>030 - Personnel costs</b>							
220 - Salaries & Wages		1,809,629		1,845,818	1,882,742	1,920,393	1,958,802
220 - Salaries & Wages	ACTING PAY	749		749	749	749	749
220 - Salaries & Wages	BYOD-180	1,560		1,560	1,560	1,560	1,560
220 - Salaries & Wages	BYOD-189	2,021		2,021	2,021	2,021	2,021
220 - Salaries & Wages	Charge Hand / Trainer Pay	4,200		4,286	4,373	4,462	4,553
220 - Salaries & Wages	OPERATORS PROVISION	14,000		14,280	14,566	14,857	15,154
220 - Salaries & Wages	OVERTIME PROVISION	12,000		12,245	12,495	12,750	13,010
220 - Salaries & Wages	Provision- sick/vacation/ other leaves- CVWMC	45,000		45,000	45,000	45,000	45,000
220 - Salaries & Wages	VEHICLE ALLOWANCE	600		600	600	600	600
			1,889,759	1,926,559	1,964,106	2,002,392	2,041,449
221 - Directors Remuneration	Chair	1,050		1,050	1,050	1,050	1,050

# Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
221 - Directors Remuneration	EMPLOYER HEALTH TAX	1,502		1,502	1,502	1,502	1,502
221 - Directors Remuneration	Regional Solid Waste (Board) X 14 MTGS X 25 ATTENDEES X \$160/MTG	56,000		56,000	56,000	56,000	56,000
221 - Directors Remuneration	Travel as per Bylaw	3,000		3,000	3,000	3,000	3,000
			61,552	61,552	61,552	61,552	61,552
225 - Benefits			498,749	508,726	518,896	529,276	539,865
237 - Employer Health Tax			45,032	45,938	46,852	47,792	48,743
238 - WCB			38,908	39,684	40,481	41,293	42,119
		<b>Total:</b>	<b>2,534,000</b>	<b>2,582,459</b>	<b>2,631,887</b>	<b>2,682,305</b>	<b>2,733,728</b>
<b>060 - Contribution to reserve</b>							
485 - Contr To Capital Works Reserve	#830 Capital works reserve additional contribution	2,954,627		1,598,408	2,196,692	2,534,579	1,930,207
485 - Contr To Capital Works Reserve	#830 Capital works reserve annual contribution for vehicle replacements	10,000		10,000	10,000	10,000	10,000
485 - Contr To Capital Works Reserve	#830 Capital works reserve contribution (annual minimum of \$50,000 plus \$120,000 for capital project/equipment)	170,000		170,000	170,000	170,000	170,000
485 - Contr To Capital Works Reserve	Capital works reserve contribution as a result of 2019 surplus carry forward	0		0	0	0	0
			3,134,627	1,778,408	2,376,692	2,714,579	2,110,207
489 - Reserve Contr Other	#391 Future expenditure reserve	100,000		100,000	100,000	100,000	100,000
489 - Reserve Contr Other	#893 Closure reserve	250,000		250,000	250,000	250,000	250,000
489 - Reserve Contr Other	Additional contribution to closure reserve from surplus	116,009		116,010	166,010	0	0
			466,009	466,010	516,010	350,000	350,000
		<b>Total:</b>	<b>3,600,636</b>	<b>2,244,418</b>	<b>2,892,702</b>	<b>3,064,579</b>	<b>2,460,207</b>
<b>090 - Debt charges</b>							
505 - Debt Charges-Principal	New debt 2020 - L/A Bylaw 372 \$8,126,263 @ 2.6% x 20 yrs - Spring Issue	334,450		334,450	334,450	334,450	334,450
505 - Debt Charges-Principal	New Debt 2021 CV Engineered Landfill - L/A Bylaw 373 and 405 \$14,419,192@ 3% x 20 - fall 2021 issue	0		608,303	608,303	608,303	608,303
505 - Debt Charges-Principal	New Debt 2024 CR Closure - Bylaw 371 \$12,526,724@ 4% x 20 - Spring 2024 issue P= 515,559 start 2025	0		0	0	0	515,559
			334,450	942,753	942,753	942,753	1,458,312
506 - Debt Charges-Interest	Byl 371 interim financing interest - CR Closure - Enter LTD 2024	39,549		356,006	356,006	89,002	0
506 - Debt Charges-Interest	Byl 372 interim financing interest - CV closure	0		0	0	0	0
506 - Debt Charges-Interest	Byl 373/405 interim financing interest - CV engineered landfill - enter LTD 2021	170,000		0	0	0	0
506 - Debt Charges-Interest	New debt 2020 - L/A Bylaw 372 \$8,126,263 @ 2.6% x 20 yrs - Spring Issue	161,713		161,713	161,713	161,713	161,713

# Function Budget with Notes

Function: 391 - Comox Strathcona Waste Management

Objects	Comments	Object Subtotals	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
506 - Debt Charges-Interest	New Debt 2021 CV Engineered Landfill - L/A Bylaw 373 and 405 \$14,419,192@ 3% x 20 - fall 2021 issue	216,266		432,533	432,533	432,533	432,533
506 - Debt Charges-Interest	New Debt 2024 CR Closure - Bylaw 371 \$12,526,724@ 4% x 20 - Spring 2024 issue P= 515,559 start 2025 I= 501069	0		0	0	250,534	501,069
			587,528	950,252	950,252	933,782	1,095,315
		<b>Total:</b>	<b>921,978</b>	<b>1,893,005</b>	<b>1,893,005</b>	<b>1,876,535</b>	<b>2,553,627</b>
		<b>Total Expenditures:</b>	<b>14,475,846</b>	<b>14,968,636</b>	<b>15,378,251</b>	<b>15,430,182</b>	<b>15,540,421</b>
		<b>Net Total:</b>	<b>542,663</b>	<b>532,284</b>	<b>572,297</b>	<b>611,241</b>	<b>614,754</b>

# Function Budget with Notes

Function: 392 - CSWM Post Landfill Closure

Objects	Comments	Object Subtotals	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Expenditures</b>							
<b>010 - Operating</b>							
266 - Deliveries/Transportation	CRWMC - Deliveries for flare station	0		250	500	500	500
266 - Deliveries/Transportation	CVWMC - Deliveries for flare station	500		500	500	500	500
			500	750	1,000	1,000	1,000
275 - Permits/Licences	CRWMC - Annual Technical Safety BC - permit	0		100	100	100	100
275 - Permits/Licences	CVWMC - Annual Technical Safety BC - permit	100		100	100	100	100
			100	200	200	200	200
276 - Software Licence/Mtce	CRWMC - Landfill gas flare station - OSI software annual mtce	0		500	500	500	500
276 - Software Licence/Mtce	CRWMC - Landfill gas flare station - Westburne Rockwell annual mtce	0		250	250	250	250
276 - Software Licence/Mtce	CVWMC - Landfill gas flare station - OSI software annual mtce	500		500	500	500	500
276 - Software Licence/Mtce	CVWMC - Landfill gas flare station - Westburne Rockwell annual mtce	250		250	250	250	250
			750	1,500	1,500	1,500	1,500
281 - Materials & Supplies	CRWMC LFG materials	0		0	3,641	3,714	3,788
281 - Materials & Supplies	CVWMC LFG materials	3,500		3,570	3,641	3,714	3,788
			3,500	3,570	7,282	7,428	7,576
293 - Office Expenses	CRWMC - Stationery supplies	100		102	104	106	108
293 - Office Expenses	CVWMC - Stationery supplies	100		102	104	106	108
			200	204	208	212	216
305 - Safety Equipment	CRWMC - Personal Protective Equipment	0		0	520	530	541
305 - Safety Equipment	CVWMC - Personal Protective Equipment	500		510	520	530	541
			500	510	1,040	1,060	1,082
314 - Telephone & Alarm Lines	CRWMC - Annual monitoring for Alarm system	0		250	520	530	541
314 - Telephone & Alarm Lines	CRWMC - Telephone - equipment	0		100	100	100	100
314 - Telephone & Alarm Lines	CVWMC - Annual monitoring for Alarm system	500		510	520	530	541
314 - Telephone & Alarm Lines	CVWMC - Telephone - equipment	100		100	100	100	100
314 - Telephone & Alarm Lines	CVWMC Rogers wireless 204-0380 flare building	400		408	416	424	432
			1,000	1,368	1,656	1,684	1,714
319 - Training/Development &	Training/certification for flare		600	612	624	636	649
320 - Travel	Travel for training		650	663	676	690	704
400 - Contracted Svcs Buildings/Land	CRWMC - Flare Building Maintenance	0		0	0	0	1,000
400 - Contracted Svcs Buildings/Land	CRWMC - Landfill closure site maintenance	0		0	5,000	5,000	5,000
400 - Contracted Svcs Buildings/Land	CRWMC leachate hauling	0		0	4,500	4,500	4,500
400 - Contracted Svcs Buildings/Land	CVWMC - Flare Building Maintenance	1,000		1,000	1,000	1,500	3,000

# Function Budget with Notes

Function: 392 - CSWM Post Landfill Closure

Objects	Comments	Object Subtotals	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
400 - Contracted Svcs Buildings/Land	CVWMC leachate hauling	4,500		4,500	4,500	4,500	4,500
			5,500	5,500	15,000	15,500	18,000
409 - Hydro	CRWMC Hydro - landfill gas flare	0		5,000	10,488	10,698	10,912
409 - Hydro	CVWMC Hydro - landfill gas flare station	10,080		10,282	10,488	10,698	10,912
			10,080	15,282	20,976	21,396	21,824
438 - Contract Svcs Equip/Mach	CRWMC - LFG collection system equipment maintenance	0		0	0	12,735	12,990
438 - Contract Svcs Equip/Mach	Cortes island - Post closure landfill maintenance	5,000		5,000	5,000	5,000	5,000
438 - Contract Svcs Equip/Mach	CRWMC - Flare equipment calibration	0		0	5,000	5,000	5,000
438 - Contract Svcs Equip/Mach	CVWMC - Flare equipment calibration	5,000		5,100	5,202	5,306	5,412
438 - Contract Svcs Equip/Mach	CVWMC - LFG collection system equipment maintenance	12,000		12,240	12,485	12,735	12,990
			22,000	22,340	27,687	40,776	41,392
447 - Repairs/Mtce Mach/Equip	CRWMC - Parts for repairs of the flare	0		0	5,202	5,306	5,412
447 - Repairs/Mtce Mach/Equip	CVWMC - Parts for repairs of the flare	5,000		5,100	5,202	5,306	5,412
447 - Repairs/Mtce Mach/Equip	CVWMC - Phase 1 LFG maintenance services	0		0	0	12,000	0
447 - Repairs/Mtce Mach/Equip	CVWMC - Phase 2 LFG maintenance services	0		7,000	0	0	0
			5,000	12,100	10,404	22,612	10,824
458 - Fuel/Lubricants Vehicle	Vehicle fuel - 30% LFG Flare (70% LTF) increase for CR		650	1,200	2,000	2,040	2,081
461 - Insurance/Licence Vehicle	50% for the flare/leachate service truck 2018 Chev LD 4WD 8810LR		891	927	964	1,003	1,043
		<b>Total:</b>	<b>51,921</b>	<b>66,726</b>	<b>91,217</b>	<b>117,737</b>	<b>109,805</b>
<b>030 - Personnel costs</b>							
220 - Salaries & Wages		57,747		58,903	60,081	61,282	62,508
220 - Salaries & Wages	BYOD	39		39	39	39	39
			57,786	58,942	60,120	61,321	62,547
225 - Benefits		16,408		16,736	17,071	17,409	17,760
225 - Benefits	CVWMC leachate hauling (new service for LFG collection system)	4,500		4,500	9,000	9,000	9,000
			20,908	21,236	26,071	26,409	26,760
237 - Employer Health Tax			1,443	1,471	1,502	1,532	1,563
238 - WCB			1,247	1,274	1,299	1,325	1,350
		<b>Total:</b>	<b>81,384</b>	<b>82,923</b>	<b>88,992</b>	<b>90,587</b>	<b>92,220</b>
		<b>Total Expenditures:</b>	<b>133,305</b>	<b>149,649</b>	<b>180,209</b>	<b>208,324</b>	<b>202,025</b>
		<b>Net Total:</b>	<b>(133,305)</b>	<b>(149,649)</b>	<b>(180,209)</b>	<b>(208,324)</b>	<b>(202,025)</b>

# Function Budget with Notes

Function: 393 - Leachate Treatment Plant

Objects	Comments	Object Subtotals	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Expenditures</b>							
<b>010 - Operating</b>							
254 - Chemicals	LTF Chemicals		70,000	71,400	72,828	74,285	75,771
266 - Deliveries/Transportation	LTF Deliverables		1,500	1,530	1,561	1,592	1,624
275 - Permits/Licences	LTF permit renewal fees (EOCP facility, BC safety, SFR)		1,500	1,500	1,500	1,500	1,500
276 - Software Licence/Mtce	Annual software licenses		7,500	7,650	7,803	7,959	8,118
281 - Materials & Supplies	LTF Lab supplies	10,000		10,200	10,404	10,612	10,824
281 - Materials & Supplies	Replacement probes	6,000		6,120	6,242	6,367	6,494
			16,000	16,320	16,646	16,979	17,318
305 - Safety Equipment	LTF safety equipment		1,000	1,020	1,040	1,061	1,082
314 - Telephone & Alarm Lines	LTF alarms		1,500	1,500	1,500	1,500	1,500
319 - Training/Development &	LTF Operator training		1,000	1,000	1,000	1,000	1,000
320 - Travel	LTF operator training travel		1,000	1,000	1,000	1,000	1,000
372 - Insurance Property	Insurance		5,400	5,400	5,400	5,400	5,400
378 - Lab Analysis	LTF lab analysis		6,000	6,300	6,615	6,946	7,293
387 - Other Prof Fees	Operational support allowance		6,000	6,000	6,000	6,000	6,000
400 - Contracted Svcs Buildings/Land	LTF janitorial and pest control		4,800	4,896	4,994	5,094	5,196
403 - Buildings Repairs & Mtce	LTF building maintenance		1,000	1,000	1,000	2,000	2,000
409 - Hydro	LTF hydro		58,900	60,667	62,487	64,362	66,293
410 - Carbon Offset			64	64	64	64	64
412 - Janitorial/Cleaning Supplies	LTF janitorial		500	510	520	530	541
430 - Water	LTF water supply		10,000	10,000	10,000	10,000	10,000
438 - Contract Svcs Equip/Mach	LTF service equipment		10,000	10,200	10,404	10,612	10,824
441 - Fuel/Lubricants - Mach/Equip	LTF propane		10,000	10,200	10,404	10,612	10,824
444 - Rental/Leases - Mach/Equip	LTF Rental equipment		1,000	1,000	1,000	1,200	1,200
447 - Repairs/Mtce Mach/Equip	LTF maintenance services		10,000	12,000	14,000	16,000	18,000
458 - Fuel/Lubricants Vehicle			1,500	1,530	1,561	1,592	1,624
461 - Insurance/Licence Vehicle	50% of 2018 Chev LD 4WD 8810LR		891	927	964	1,003	1,043
468 - Minor Capital	Allowance	10,000		10,000	10,000	10,000	10,000
468 - Minor Capital	Epoxy coating for the membrane tanks	28,000		0	0	0	0
468 - Minor Capital	Structure for the pumps in the equalization pond	8,000		0	0	0	0
			46,000	10,000	10,000	10,000	10,000
		<b>Total:</b>	<b>273,055</b>	<b>243,614</b>	<b>250,291</b>	<b>258,291</b>	<b>265,215</b>

# Function Budget with Notes

Function: 393 - Leachate Treatment Plant

Objects	Comments	Object Subtotals	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>030 - Personnel costs</b>							
220 - Salaries & Wages		101,899		103,937	106,017	108,135	110,299
220 - Salaries & Wages	273	<u>273</u>		273	273	273	273
			102,172	104,210	106,290	108,408	110,572
225 - Benefits			29,382	29,969	30,568	31,178	31,803
237 - Employer Health Tax			2,548	2,597	2,650	2,704	2,757
238 - WCB			2,201	2,245	2,289	2,336	2,382
		<b>Total:</b>	<b>136,303</b>	<b>139,021</b>	<b>141,797</b>	<b>144,626</b>	<b>147,514</b>
		<b>Total Expenditures:</b>	<b>409,358</b>	<b>382,635</b>	<b>392,088</b>	<b>402,917</b>	<b>412,729</b>
		<b>Net Total:</b>	<b>(409,358)</b>	<b>(382,635)</b>	<b>(392,088)</b>	<b>(402,917)</b>	<b>(412,729)</b>

# Capital Object Summary - 10 Years

Budget Year	2021
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	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Funding Source											
030R - Senior Govt Grants											
014 - Fed Govt Cond Transfers											
1049 - Regional composting facility	0.0	5,995,947	-	-	-	-	-	-	-	-	-
Total 014 - Fed Govt Cond Transfers		5,995,947	-	-	-	-	-	-	-	-	-
Total 030R - Senior Govt Grants		5,995,947	-	-	-	-	-	-	-	-	-
100R - Short Term Debt Proceeds											
140 - Short Term Debt Proceeds											
1051 - CRWMC closure	0.0	1,055,000	10,548,575	-	-	-	-	-	-	-	-
Total 140 - Short Term Debt Proceeds		1,055,000	10,548,575	-	-	-	-	-	-	-	-
Total 100R - Short Term Debt Proceeds		1,055,000	10,548,575	-	-	-	-	-	-	-	-
120R - Long term debt proceeds											
142 - Long Term Debt Proceeds											
1050 - CVWMC new engineered landfill	0.0	14,419,192	-	-	-	-	-	-	-	-	-
1051 - CRWMC closure	0.0	-	-	-	12,526,724	-	-	-	-	-	-
Total 142 - Long Term Debt Proceeds		14,419,192	-	-	12,526,724	-	-	-	-	-	-
Total 120R - Long term debt proceeds		14,419,192	-	-	12,526,724	-	-	-	-	-	-
130R - Transfer from reserve											
145 - Transfer from Reserve											
1026 - Annual capital equipment	0.0	305,000	985,000	60,000	60,000	880,000	210,000	375,000	-	-	-
1029 - Annual provision for capital projects	0.0	350,000	-	-	-	-	-	-	-	-	-
1049 - Regional composting facility	0.0	7,004,053	2,120,000	-	-	-	-	-	-	-	-
1050 - CVWMC new engineered landfill	0.0	803,000	8,035,000	-	-	-	-	-	-	-	-
1054 - Truck replacement	0.0	200,000	-	-	-	-	-	-	-	-	-
1060 - Vehicle capital purchase	0.0	40,000	40,000	80,000	70,000	-	-	-	-	-	-

# Capital Object Summary - 10 Years

Budget Year 2021  
 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	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
1077 - Tahsis Transfer Station	0.0	-	-	200,000	680,000	-	-	-	-	-	-
1083 - Zeballos transfer station	0.0	-	-	200,000	680,000	-	-	-	-	-	-
1087 - Zeballos landfill closure	0.0	-	-	-	105,575	532,918	-	-	-	-	-
1121 - Annual IT Infrastructure	0.0	-	-	200,000	-	-	-	-	-	-	-
1122 - CVWMC New Engineered Landfill Progressive Closure	0.0	600,000	180,000	330,000	875,000	121,000	-	-	-	-	-
1131 - CRWMC Transfer Station	0.0	-	-	-	266,389	-	-	-	-	-	-
1132 - Gold River Landfill Closure	0.0	-	-	-	-	-	464,705	1,369,979	-	-	-
1133 - Gold River Transfer Station	0.0	-	-	-	-	-	200,000	680,000	-	-	-
1134 - Tahsis Landfill Closure	0.0	-	-	-	109,974	804,929	-	-	-	-	-
Total 145 - Transfer from Reserve		9,302,053	11,360,000	1,070,000	2,846,938	2,338,847	874,705	2,424,979	-	-	-
Total 130R - Transfer from reserve		9,302,053	11,360,000	1,070,000	2,846,938	2,338,847	874,705	2,424,979	-	-	-
<b>Total Funding Source</b>		<b>30,772,192</b>	<b>21,908,575</b>	<b>1,070,000</b>	<b>15,373,662</b>	<b>2,338,847</b>	<b>874,705</b>	<b>2,424,979</b>	-	-	-

# Capital Object Summary - 10 Years

Budget Year 2021  
 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	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Expenditure											
050 - Capital projects and equipment											
472 - Building Improvements											
1029 - Annual provision for capital projects	0.0	350,000	-	-	-	-	-	-	-	-	-
Total 472 - Building Improvements		350,000	-	-	-	-	-	-	-	-	-
473 - It Infrastructure											
1026 - Annual capital equipment	0.0	75,000	-	-	-	-	-	-	-	-	-
1121 - Annual IT Infrastructure	0.0	-	-	200,000	-	-	-	-	-	-	-
Total 473 - It Infrastructure		75,000	-	200,000	-	-	-	-	-	-	-
474 - Water/Sewer/Solid Waste Infrastructure											
1026 - Annual capital equipment	0.0	170,000	-	-	-	-	-	-	-	-	-
1049 - Regional composting facility	0.0	13,000,000	2,120,000	-	-	-	-	-	-	-	-
1050 - CVWMC new engineered landfill	0.0	803,000	8,035,000	-	-	-	-	-	-	-	-
1077 - Tahsis Transfer Station	0.0	-	-	200,000	680,000	-	-	-	-	-	-
1083 - Zeballos transfer station	0.0	-	-	200,000	680,000	-	-	-	-	-	-
1087 - Zeballos landfill closure	0.0	-	-	-	105,575	532,918	-	-	-	-	-
1131 - CRWMC Transfer Station	0.0	-	-	-	266,389	-	-	-	-	-	-
1133 - Gold River Transfer Station	0.0	-	-	-	-	-	200,000	680,000	-	-	-
1134 - Tahsis Landfill Closure	0.0	-	-	-	109,974	804,929	-	-	-	-	-
Total 474 - Water/Sewer/Solid Waste Infrastructure		13,973,000	10,155,000	400,000	1,841,938	1,337,847	200,000	680,000	-	-	-
475 - Machinery & Equipment											
1026 - Annual capital equipment	0.0	60,000	985,000	60,000	60,000	880,000	210,000	375,000	-	-	-
Total 475 - Machinery & Equipment		60,000	985,000	60,000	60,000	880,000	210,000	375,000	-	-	-
477 - Landfill Closures											
1051 - CRWMC closure	0.0	1,055,000	10,548,575	-	-	-	-	-	-	-	-

# Capital Object Summary - 10 Years

Budget Year 2021  
 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	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
1122 - CVWMC New Engineered Landfill Progressive Closure	0.0	600,000	180,000	330,000	875,000	121,000	-	-	-	-	-
1132 - Gold River Landfill Closure	0.0	-	-	-	-	-	464,705	1,369,979	-	-	-
Total 477 - Landfill Closures		1,655,000	10,728,575	330,000	875,000	121,000	464,705	1,369,979	-	-	-
478 - Vehicles											
1054 - Truck replacement	0.0	200,000	-	-	-	-	-	-	-	-	-
1060 - Vehicle capital purchase	0.0	40,000	40,000	80,000	70,000	-	-	-	-	-	-
Total 478 - Vehicles		240,000	40,000	80,000	70,000	-	-	-	-	-	-
Total 050 - Capital projects and equipment		16,353,000	21,908,575	1,070,000	2,846,938	2,338,847	874,705	2,424,979	-	-	-
090 - Debt charges											
498 - Mfa Issue Expense/Drf Deposits											
1050 - CVWMC new engineered landfill	0.0	144,192	-	-	-	-	-	-	-	-	-
1051 - CRWMC closure	0.0	-	-	-	125,267	-	-	-	-	-	-
Total 498 - Mfa Issue Expense/Drf Deposits		144,192	-	-	125,267	-	-	-	-	-	-
504 - Short Term Debt Paydown											
1050 - CVWMC new engineered landfill	0.0	14,275,000	-	-	-	-	-	-	-	-	-
1051 - CRWMC closure	0.0	-	-	-	12,401,457	-	-	-	-	-	-
Total 504 - Short Term Debt Paydown		14,275,000	-	-	12,401,457	-	-	-	-	-	-
Total 090 - Debt charges		14,419,192	-	-	12,526,724	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>30,772,192</b>	<b>21,908,575</b>	<b>1,070,000</b>	<b>15,373,662</b>	<b>2,338,847</b>	<b>874,705</b>	<b>2,424,979</b>	<b>-</b>	<b>-</b>	<b>-</b>

Budget Departmental by Class



Appendix C

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

Account Code	Account Description	2020 Actual Value	2020 Budget Value	2019 Actual Value	2019 Budget Value	2018 Actual Value	2018 Budget Value	2017 Actual Value	2017 Budget Value
<b>1 --&gt; GENERAL REVENUE FUND - CVRD</b>									
<b>391 --&gt; COMOX STRATHCONA SOLID WASTE MANAGEMENT</b>									
01-1-391-005	GIL FED GOVT	0	0	8,230	0	6,110	0	5,499	0
01-1-391-009	GIL LOCAL GOVT	277	0	123,537	0	84,758	0	80,219	0
01-1-391-014	FED GOVT COND TSFRS	0	0	0	0	984	0	0	0
01-1-391-016	GRANT PROV GOVT CONDITIONAL	0	0	0	0	295	0	0	0
01-1-391-019	REQN ELECT/SPEC PROV GOVT	2,116,405	2,116,405	2,137,830	2,137,830	1,446,601	1,446,363	1,468,829	1,468,677
01-1-391-020	REQN MUNICIPAL	3,883,597	3,883,595	3,862,170	3,862,170	2,553,398	2,553,637	2,531,171	2,531,323
01-1-391-080	RETAIL SALES	12,750	0	6,119	0	14,055	0	2,701	0
01-1-391-117	TIPPING FEES	8,173,109	9,631,877	9,737,748	9,439,712	10,036,384	9,200,462	9,492,262	9,200,462
01-1-391-128	OTHER REVENUE	5,795	0	850	0	750	0	411	0
01-1-391-131	RECOVERIES - RECYCLE BC INCENTIVES	113,383	100,000	130,414	100,000	94,616	100,000	94,924	100,000
01-1-391-132	RECOVERIES - SCRAP	111,528	180,000	208,993	180,000	368,476	110,000	263,611	110,000
01-1-391-133	RECOVERIES - OTHER	49,527	8,500	40,527	0	35,006	0	28,983	0
01-1-391-135	RECOVERIES-OTHER FUNCTIONS	8,000	43,000	17,796	41,000	6,000	6,000	6,000	6,000
01-1-391-150	SURPLUS PRIOR YEAR	1,101,218	1,101,218	1,257,049	1,257,049	2,459,935	2,462,588	2,764,097	2,764,096
01-1-391-151	FUNDS ALLOCATED FR PRIOR YEAR	116,010	116,010	116,010	116,010	0	0	0	0
<b>COMOX STRATHCONA SOLID WASTE MANAGEMENT Total</b>		<b>15,691,598</b>	<b>17,180,605</b>	<b>17,647,274</b>	<b>17,133,771</b>	<b>17,107,368</b>	<b>15,879,050</b>	<b>16,738,707</b>	<b>16,180,558</b>
<b>OPERATING REVENUE Total</b>		<b>15,691,598</b>	<b>17,180,605</b>	<b>17,647,274</b>	<b>17,133,771</b>	<b>17,107,368</b>	<b>15,879,050</b>	<b>16,738,707</b>	<b>16,180,558</b>
<b>391 --&gt; COMOX STRATHCONA SOLID WASTE MANAGEMENT</b>									
01-2-391-200	SUPPORT SERVICES	803,516	803,516	674,545	674,545	628,539	628,539	521,041	521,041
01-2-391-212	GRANTS UNCOND LOCAL GOVT	300,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
01-2-391-213	GRANTS COND LOCAL GOVT	0	0	0	0	870,000	870,000	1,562,153	1,562,153
01-2-391-214	GRANTS COND LOCAL AGENCIES	0	16,000	9,000	16,000	11,997	16,500	13,402	12,000
01-2-391-216	MUNICIPAL CONTRACT	151,414	333,939	294,685	330,434	300,049	312,000	290,274	235,600
01-2-391-220	SALARIES & WAGES	1,533,491	1,791,756	1,712,321	1,712,066	1,592,194	1,705,881	1,470,824	1,578,101
01-2-391-221	DIRECTORS REMUNERATION	14,240	61,552	33,770	60,050	25,205	44,300	25,963	44,300
01-2-391-225	BENEFITS	337,193	490,198	403,829	468,351	363,291	448,010	349,322	433,225
01-2-391-231	BUSINESS USE AUTO PREMIUM	0	0	0	0	149	0	137	0
01-2-391-237	EMPLOYER HEALTH TAX	31,644	43,804	33,445	51,362	0	0	0	0
01-2-391-238	WCB	30,226	38,547	29,188	35,329	25,799	35,239	26,482	38,450
01-2-391-245	UNCOLLECTIBLE ACCOUNTS	2,580	200	346	0	169	0	285	0
01-2-391-246	BANK CHARGES	28,295	44,000	49,079	36,000	42,746	36,000	32,394	36,000
01-2-391-251	CASH OVERAGE/SHORTAGE	266	0	18	0	-242	0	-97	0
01-2-391-257	CLOTHING/LAUNDERING	4,450	9,000	7,289	9,000	7,624	8,700	5,831	8,500
01-2-391-262	CONTRACTS - OPERATING	1,859,312	2,448,419	2,308,398	2,357,345	2,166,138	2,505,200	2,117,097	2,255,400
01-2-391-266	DELIVERIES/TRANSPORTATION	5,239	10,500	8,859	10,500	8,275	13,500	9,258	13,500
01-2-391-270	FREON REMOVAL	423	8,500	6,360	8,500	8,760	6,450	7,932	6,450
01-2-391-275	PERMITS/LICENCES	3,391	3,500	5,574	3,500	5,221	3,500	3,321	3,500

## Budget Departmental by Class



From Category : 391 To Category : 393

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

Account Code	Account Description	2020	2020	2019	2019	2018	2018	2017	2017
		Actual Value	Budget Value						
01-2-391-276	SOFTWARE LICENCE/MAINTENANCE	5,234	14,625	1,819	10,725	4,738	11,025	6,284	14,025
01-2-391-281	MATERIALS & SUPPLIES	32,576	49,600	29,104	37,820	22,886	35,500	30,496	50,500
01-2-391-284	MEETING EXPENSE	1,560	10,200	11,177	10,150	7,269	10,150	4,804	10,150
01-2-391-293	OFFICE EXPENSES	9,395	11,800	14,124	6,200	12,882	6,200	17,260	17,900
01-2-391-296	POSTAGE	959	200	469	300	139	300	272	300
01-2-391-303	RECYCLING/DIVERSION INITIATIVES	997,391	1,443,125	1,156,575	1,094,725	1,108,449	1,102,625	942,487	1,161,449
01-2-391-305	SAFETY EQUIPMENT	5,987	5,000	4,403	5,000	6,165	4,300	2,362	4,300
01-2-391-311	SIGNS	6,626	15,000	16,411	22,500	4,041	28,500	3,959	16,500
01-2-391-314	TELEPHONE & ALARM LINES	8,160	12,440	10,570	14,668	14,014	13,075	10,515	11,822
01-2-391-316	TIPPING FEES	0	0	0	0	3,793	0	7,935	0
01-2-391-319	TRAINING/DEVELOPMENT & CONFERENCES	8,281	44,575	21,715	44,575	15,437	44,575	9,961	44,575
01-2-391-320	TRAVEL	4,193	29,500	21,796	29,700	18,495	28,700	18,680	34,700
01-2-391-335	ADVERTISING	28,366	115,000	6,131	80,000	28,895	50,000	31,596	35,000
01-2-391-340	DUES AND MEMBERSHIPS	4,577	10,400	7,426	10,400	6,163	10,400	6,527	10,400
01-2-391-347	LIBRARY/PUBLICATIONS	594	500	282	500	0	500	0	500
01-2-391-353	PUBLIC RELATIONS	414	650	597	650	2,378	645	1,724	1,000
01-2-391-354	EDUCATION PROGRAMS PUBLIC	0	0	0	5,000	0	5,000	4,412	5,000
01-2-391-366	ENGINEERING FEES	192,495	415,000	250,866	405,000	275,932	465,000	328,985	505,000
01-2-391-369	INSURANCE LIABILITY	7,522	7,522	6,808	6,808	5,995	6,616	5,816	6,291
01-2-391-372	INSURANCE PROPERTY	11,278	11,900	13,042	11,466	11,633	11,241	11,049	10,607
01-2-391-378	LAB ANALYSIS	0	0	0	0	291	0	357	6,000
01-2-391-381	LEGAL FEES	3,307	45,000	30,423	45,000	5,731	45,000	3,829	45,000
01-2-391-385	GIS SERVICES	478	5,000	520	5,800	81	5,800	0	3,800
01-2-391-387	OTHER PROF FEES	134,857	356,200	333,711	441,040	202,326	424,500	432,377	745,356
01-2-391-400	CONTRACTED SVCS BLDG/LAND MTCE	245,255	280,300	175,052	141,700	127,305	375,100	202,267	465,200
01-2-391-403	BLDG REPAIRS & MTCE	105	0	0	0	2,326	10,000	309	10,000
01-2-391-409	HYDRO	8,568	21,022	16,589	20,411	14,480	19,816	14,132	34,238
01-2-391-410	CARBON OFFSET	3,981	163,981	3,981	3,981	3,981	3,981	3,981	3,981
01-2-391-412	JANITORIAL/CLEANING SUPPLIES	1,968	1,500	1,125	1,500	1,125	1,500	1,184	1,500
01-2-391-415	LANDSCAPING/GROUNDS MTCE	0	4,000	0	4,000	0	4,000	1,220	0
01-2-391-421	RENTAL/LEASE BUILDINGS	3,870	4,500	8,590	4,450	850	4,450	850	4,940
01-2-391-430	WATER	1,230	2,600	1,920	2,600	2,761	2,600	2,611	2,600
01-2-391-438	CONTRACT SVCS EQUIP/MACH	267,652	398,900	241,221	367,452	425,184	333,452	174,940	296,452
01-2-391-441	FUEL/LUBRICANTS - MACH/EQUIP	77,833	119,995	118,496	118,985	121,024	107,875	107,426	102,875
01-2-391-444	RENTAL/LEASES - MACH/EQUIP	40,961	52,201	43,191	22,201	21,498	19,201	3,699	32,201
01-2-391-447	REPAIRS/MTCE MACH/EQUIP	23,804	25,000	6,983	25,000	24,064	42,500	8,159	47,500
01-2-391-458	FUEL/LUBRICANTS VEHICLE	6,167	13,200	6,231	13,000	7,311	11,125	6,880	11,125
01-2-391-461	INSURANCE/LICENCE VEHICLE	12,624	15,031	10,192	14,455	10,944	11,809	9,813	11,350
01-2-391-464	REPAIRS & MTCE VEHICLE	767	8,000	1,902	8,000	1,824	8,000	3,958	8,000
01-2-391-468	MINOR CAPITAL	51,552	163,700	31,897	145,000	87,979	405,500	163,443	257,000
01-2-391-480	TSFR TO CAPITAL	0	0	356,612	15,000	186,062	0	39,387	0
01-2-391-485	CONTR TO CAPITAL WORKS RESERVE	5,304,711	5,304,711	5,433,056	5,433,056	4,273,654	4,273,654	4,483,136	4,483,136
01-2-391-489	RESERVE CONTR OTHER	466,010	466,010	1,304,258	1,304,258	100,000	100,000	100,000	100,000

## Budget Departmental by Class



From Category : 391 To Category : 393

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

Account Code	Account Description	2020	2020	2019	2019	2018	2018	2017	2017
		Actual Value	Budget Value						
01-2-391-495	TRANSFER TO OTHER FUNCTIONS	20,000	33,000	0	13,000	0	0	0	0
01-2-391-505	DEBT CHARGES-PRINCIPAL	0	0	0	0	1,500,000	0	0	0
01-2-391-506	DEBT CHARGES-INTEREST	341,256	543,689	511,089	579,129	495,894	456,357	227,191	373,572
<b>MOX STRATHCONA SOLID WASTE MANAGEMENT Total</b>		<b>13,448,240</b>	<b>16,678,008</b>	<b>16,137,061</b>	<b>16,648,187</b>	<b>15,571,912</b>	<b>15,484,391</b>	<b>14,221,891</b>	<b>16,084,066</b>
<b>392 --&gt; LANDFILL POST-CLOSURE CARE</b>									
01-2-392-220	SALARIES & WAGES	48,128	50,809	43,817	50,254	18,856	40,282	15,941	34,394
01-2-392-225	BENEFITS	9,513	14,390	9,162	14,093	3,850	11,060	3,729	10,174
01-2-392-237	EMPLOYER HEALTH TAX	995	1,269	929	1,508	0	0	0	0
01-2-392-238	WCB	997	1,117	817	1,048	300	805	308	807
01-2-392-262	CONTRACTS - OPERATING	880	0	0	0	1,960	0	0	0
01-2-392-266	DELIVERIES/TRANSPORTATION	0	500	59	500	25	500	1,716	0
01-2-392-275	PERMITS/LICENCES	304	100	78	0	0	0	0	0
01-2-392-276	SOFTWARE LICENCE/MAINTENANCE	346	750	290	1,250	3,230	1,250	6,739	1,250
01-2-392-281	MATERIALS & SUPPLIES	614	3,500	224	5,500	888	1,500	1,189	1,500
01-2-392-293	OFFICE EXPENSES	432	100	0	100	0	100	0	0
01-2-392-305	SAFETY EQUIPMENT	280	500	158	500	0	0	0	0
01-2-392-314	TELEPHONE & ALARM LINES	812	1,000	847	1,200	765	375	1,465	367
01-2-392-319	TRANING/DEVELOPMENT & CONFERENCES	0	600	0	600	0	600	750	0
01-2-392-320	TRAVEL	0	650	0	600	0	600	1,088	0
01-2-392-378	LAB ANALYSIS	0	0	0	0	0	1,000	0	0
01-2-392-387	OTHER PROF FEES	0	0	0	0	0	0	115	0
01-2-392-400	CONTRACTED SVCS BLDG/LAND MTCE	1,185	10,000	6,278	5,000	1,430	20,500	400	20,000
01-2-392-409	HYDRO	7,550	9,810	10,786	9,540	8,896	9,270	10,600	9,000
01-2-392-415	LANDSCAPING/GROUNDS MTCE	0	0	0	0	1,220	0	2,100	4,000
01-2-392-438	CONTRACT SVCS EQUIP/MACH	1,598	22,000	20,790	28,000	7,281	30,000	3,632	15,000
01-2-392-447	REPAIRS/MTCE MACH/EQUIP	887	15,000	7,479	5,000	977	5,000	4,456	0
01-2-392-458	FUEL/LUBRICANTS VEHICLE	357	600	430	900	0	1,250	0	0
01-2-392-461	INSURANCE/LICENSE VEHICLE	1,668	837	805	805	733	733	0	0
<b>LANDFILL POST-CLOSURE CARE Total</b>		<b>76,546</b>	<b>133,532</b>	<b>102,949</b>	<b>126,398</b>	<b>50,413</b>	<b>124,825</b>	<b>54,228</b>	<b>96,492</b>
<b>393 --&gt; LEACHATE TREATMENT PLANT</b>									
01-2-393-220	SALARIES & WAGES	91,599	110,711	87,649	109,373	74,335	74,318	0	0
01-2-393-225	BENEFITS	17,250	31,691	16,227	28,480	12,761	18,628	0	0
01-2-393-237	EMPLOYER HEALTH TAX	1,871	2,746	1,681	3,281	0	0	0	0
01-2-393-238	WCB	1,900	2,416	1,415	2,083	1,076	1,355	0	0
01-2-393-254	CHEMICALS	39,554	70,000	43,533	75,000	0	0	0	0
01-2-393-266	DELIVERIES/TRANSPORTATION	1,242	700	188	700	110	700	0	0
01-2-393-275	PERMITS/LICENSES	418	1,500	430	1,500	742	1,500	0	0
01-2-393-276	SOFTWARE LICENCE/MAINTENANCE	9,928	7,000	12,871	4,500	11,249	0	0	0
01-2-393-281	MATERIALS & SUPPLIES	8,221	16,000	22,350	15,000	49,647	85,000	57	0
01-2-393-305	SAFETY EQUIPMENT	692	1,500	3,511	3,000	677	1,500	0	0

## Budget Departmental by Class



From Category : 391 To Category : 393

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

Account Code	Account Description	2020	2020	2019	2019	2018	2018	2017	2017
		Actual Value	Budget Value						
01-2-393-314	TELEPHONE & ALARM LINES	953	1,500	1,117	1,500	1,738	600	305	0
01-2-393-319	TRAINING/DEVELOPMENT & CONFERENCES	137	1,000	634	1,000	0	1,000	0	0
01-2-393-320	TRAVEL	0	1,000	0	1,000	0	1,000	0	0
01-2-393-372	INSURANCE PROPERTY	5,384	5,400	5,334	3,600	3,597	0	0	0
01-2-393-378	LAB ANALYSIS	3,922	6,000	4,341	6,000	3,200	6,000	0	0
01-2-393-387	OTHER PROF FEES	1,178	6,000	4,137	12,500	400	0	700	0
01-2-393-400	CONTRACTED SVCS BLDG/LAND MTCE	4,581	4,800	4,105	4,800	715	0	0	0
01-2-393-403	BLDG REPAIRS & MTCE	0	1,000	990	1,000	431	1,000	0	0
01-2-393-409	HYDRO	34,178	57,200	55,465	55,000	61,252	20,000	1,591	0
01-2-393-410	CARBON OFFSET	64	64	64	64	0	0	0	0
01-2-393-412	JANITORIAL/CLEANING SUPPLIES	0	500	295	500	0	500	0	0
01-2-393-430	WATER	3,240	10,000	5,756	2,000	3,456	10,000	0	0
01-2-393-438	CONTRACT SVCS EQUIP/MACH	6,379	10,000	10,254	10,000	280	10,000	0	0
01-2-393-441	FUEL/LUBRICANTS MACH/EQUIP	2,919	10,000	17,700	10,000	-2,359	35,000	0	0
01-2-393-444	RENTAL/LEASES - MACH/EQUIP	0	1,000	316	0	0	0	0	0
01-2-393-447	REPAIRS/MTCE MACH/EQUIP	3,741	5,000	3,634	3,000	926	1,000	0	0
01-2-393-458	FUEL/LUBRICANTS VEHICLE	1,018	3,500	1,246	3,500	3,028	0	0	0
01-2-393-461	INSURANCE/LICENSE VEHICLE	0	837	805	805	733	733	0	0
<b>LEACHATE TREATMENT PLANT Total</b>		240,369	369,065	306,046	359,186	227,994	269,834	2,653	0
<b>OPERATING EXPENSES Total</b>		13,765,155	17,180,605	16,546,056	17,133,771	15,850,319	15,879,050	14,278,772	16,180,558
<b>OPERATING Surplus/(Deficit)</b>		1,926,443	0	1,101,218	0	1,257,049	0	2,459,935	0
<b>391 --&gt; COMOX STRATHCONA SOLID WASTE MANAGEMENT</b>									
01-5-391-014	FED GOVT COND TSFRS	99,698	266,667	106,436	5,482,023	70,353	3,493,304	11,971	220,000
01-5-391-139	SALE OF FIXED ASSETS	0	0	15,000	0	11,770	0	53,500	0
01-5-391-140	SHORT TERM DEBT PROCEEDS	0	562,372	2,234,307	3,108,741	0	1,842,426	9,000,000	11,142,292
01-5-391-142	LONG TERM DEBT PROCEEDS	8,126,263	8,126,263	0	0	0	0	0	0
01-5-391-145	TRANSFER FR RESERVE	0	3,464,546	1,550,193	4,965,478	1,042,230	4,039,589	1,346,191	2,592,000
01-5-391-148	TRANSFER FR OPERATING FUND	0	0	356,612	15,000	186,062	0	39,387	0
01-5-391-150	UNEXPENDED PRIOR YEAR	502,862	502,862	93,659	97,682	608,289	608,289	472,708	472,708
<b>COMOX STRATHCONA SOLID WASTE MANAGEMENT Total</b>		8,728,823	12,922,710	4,356,207	13,668,924	1,918,704	9,983,608	10,923,758	14,427,000
<b>CAPITAL REVENUE SOURCES Total</b>		8,728,823	12,922,710	4,356,207	13,668,924	1,918,704	9,983,608	10,923,758	14,427,000
<b>391 --&gt; COMOX STRATHCONA SOLID WASTE MANAGEMENT</b>									
01-6-391-470	LAND IMPROVEMENTS	0	0	0	0	31,023	0	0	0
01-6-391-471	BUILDING	0	0	63,403	0	114,491	0	0	0
01-6-391-472	BUILDING IMPROVEMENTS	2,151	350,000	0	219,121	0	200,000	0	0
01-6-391-473	IT INFRASTRUCTURE	29,060	50,000	0	0	0	0	0	0
01-6-391-474	SOLID WASTE INFRASTRUCTURE	613,985	2,484,713	201,841	9,055,000	0	7,960,108	92,400	12,334,000

## Budget Departmental by Class



From Category : 391 To Category : 393

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

Account Code	Account Description	2020	2020	2019	2019	2018	2018	2017	2017
		Actual Value	Budget Value	Actual Value	Budget Value	Actual Value	Budget Value	Actual Value	Budget Value
01-6-391-475	MACHINERY & EQUIPMENT	69,067	138,500	1,024,052	1,035,500	113,356	228,500	1,261,144	1,543,000
01-6-391-477	LANDFILL CLOSURES	122,335	1,493,234	1,935,529	3,359,303	434,887	1,090,000	69,104	515,000
01-6-391-478	VEHICLES	0	280,000	0	0	40,989	505,000	34,228	35,000
01-6-391-479	WORK IN PROGRESS	0	0	628,519	0	1,090,298	0	8,858,593	0
01-6-391-498	MFA ISSUE EXPENSE/DRF DEPOSITS	81,263	81,263	0	0	0	0	0	0
01-6-391-504	SHORT TERM DEBT PAYDOWN	8,045,000	8,045,000	0	0	0	0	0	0
<b>MOX STRATHCONA SOLID WASTE MANAGEMENT Total</b>		<b>8,962,861</b>	<b>12,922,710</b>	<b>3,853,345</b>	<b>13,668,924</b>	<b>1,825,045</b>	<b>9,983,608</b>	<b>10,315,469</b>	<b>14,427,000</b>
<b>CAPITAL EXPENDITURES Total</b>		<b>8,962,861</b>	<b>12,922,710</b>	<b>3,853,345</b>	<b>13,668,924</b>	<b>1,825,045</b>	<b>9,983,608</b>	<b>10,315,469</b>	<b>14,427,000</b>
<b>CAPITAL Surplus/(Deficit)</b>		<b>-234,037</b>	<b>0</b>	<b>502,862</b>	<b>0</b>	<b>93,659</b>	<b>0</b>	<b>608,289</b>	<b>0</b>
<b>GENERAL REVENUE FUND - CVRD Total</b>		<b>1,692,405</b>	<b>0</b>	<b>1,604,080</b>	<b>0</b>	<b>1,350,708</b>	<b>0</b>	<b>3,068,224</b>	<b>0</b>
<b>Report Total --&gt;</b>		<b>1,692,405</b>	<b>0</b>	<b>1,604,080</b>	<b>0</b>	<b>1,350,708</b>	<b>0</b>	<b>3,068,224</b>	<b>0</b>