

FILE: 5360-01
1700-02/2015/391

DATE: February 6, 2015

TO: Chair and Directors
Comox Valley Regional District (Comox Strathcona waste management) board

FROM: Debra Oakman, CMA
Chief Administrative Officer

RE: Proposed 2015-2019 financial plan – solid waste services, function #391

Purpose

To provide the Comox Strathcona waste management (CSWM) board with the proposed 2015 – 2019 financial plan and work plan highlights for the CSWM service, function #391.

Policy analysis

The regional solid waste service area covers the Comox Valley and Strathcona regional districts' geographical areas; and is operated by the Comox Valley Regional District (CVRD) under letters patent and branded as CSWM. The service was established under Bylaw No. 1822 in 1996 to establish and operate a local service for the collection, removal and disposal of waste and noxious, offensive or unwholesome substances and the fees for this service are provided for under Bylaw No. 170 being "Solid Waste Fees and Charges Bylaw No. 170, 2011" so that annual costs may be recovered by the imposition of fees and other charges.

The maximum amount that may be requisitioned for this service is the greater of \$7,000,000 or \$1.00 per \$1,000 of a property's assessed value through property value tax, parcel tax or frontage tax. The current maximum requisition is approximately \$16.9 million. The solid waste board adopted CSWM regional solid waste service financial planning policy (Policy Reference 1700-00) on November 3, 2011.

Strategic plan connections

Strategic CSWM work plan items impacting the financial plan include:

- Landfill design, operational plans and closure construction, for the Gold River, Tahsis and Zeballos waste management centres as required by the Ministry of Environment (MoE) and per the service solid waste management plan (SWMP);
- Campbell River waste management centre (CRWMC) existing landfill phase 2 design and closure construction as required by the MoE and per the SWMP;
- Comox Valley waste management centre (CVWMC) updated operation closure plan and existing landfill closure construction as required by the MoE and included in the SWMP;
- Comox Valley (CVWMC) landfill expansion new cell design and construction tender documents as per the SWMP;
- Hazardous waste diversion collection programs at CVWMC, CRWMC and remote communities;
- Design and construction of remote community transfer stations including Tahsis and Zeballos and improvements to the Gold River transfer station facility per the SWMP;
- Make application to the MoE to formally close the Cortes Island and Sayward non-compliant landfills per the SWMP.

Citizens/public relations

The solid waste service is funded through a combination of requisition and the collection of tipping fees according to bylaw 170 schedule 'A', at the regional waste management centres including the Campbell River (CR) and Comox Valley (CV) facilities.

The CSWM service has completed a communication plan for tipping fee amendments implemented on January 1st, 2015 and a separate communication plan for each tipping fee change will be included in the future, prior to and after the final adoption of the recommended amendments to Bylaw 170. Future implementation includes an increase in municipal solid waste and construction and debris tipping fees from the current rate of \$120 per tonne to \$130 per tonne effective January 1, 2016.

The SWMP contains a long range waste disposal plan, facility improvements and diversion options and goals related to long term sustainability of the service. The MoE requires a SWMP amendment be undertaken every five years that meets environmental criteria and demonstrates a sound solid waste financial plan over the next ten years providing for public and First Nations consultation. Although not currently included in the financial plan the next solid waste management plan review and revision should commence in 2018 and will need to be funded in future budgets. Key objectives of the plan are to provide a 10 year compliant solid waste disposal strategy, facility operation within provincial regulations, target diversion goals and an implementation schedule acceptable to the service area and the MoE.

Financial Plan Overview

Each year the regional district prepares an updated five-year financial plan that represents the operation of each service from one budget year to the next. The CSWM service is focused on implementing the SWMP amendment, completed in 2012 and signed by the Minister of Environment in 2013.

Environmental and facility liability risks to the service are addressed through maintenance of solid waste function reserve funds in accordance with provincial requirements which include environmental testing and reporting plans and on-site worker safety procedures. Waste facility liability insurance is provided through the Municipal Insurance Association (MIA).


In addition, the service provides annual reports to the MoE and auditors which demonstrate operational compliance, environmental compliance, capital improvement progress and financial stability.

Operational service level 2014 highlights include:

- Completion of phase one landfill closure construction projects providing compliant operational stormwater systems, improved leachate control – groundwater protection systems and MoE landfill closure ready 3:1 outer slopes for Tahsis and Zeballos landfills;
- Completion of Campbell River landfill phase one landfill closure contracts including:
 - CR phase 1 closure - south slope membrane installation contract including Argonaut Road final perimeter drainage and mechanically stabilized earthen (MSE) wall providing three years of system capacity allowing sufficient time to construct landfill expansion at Comox Valley facility;
 - CR phase1 closure - waste relocation contract providing final compliant 3:1 outer lower slopes ready for scheduled 2016 gas system and slope closure construction for south and eastern landfill slopes;
 - CR phase 1 closure - north embankment excavation contract providing final closure rough cut of north stormwater perimeter drainage ditch, long term care maintenance roadway and stable north property boundary embankment;

- Agreement between Island Ready Mix and CVRD providing tenure transfer including expanding existing Campbell River waste management boundary to include waste found outside of landfill to the west (Block ‘A’ tenure) and to the north (Block ‘K’ tenure) which will allow for MoE landfill setback requirement and phase 2 closure construction scheduled in 2016;
- CRWMC updated five year operational contract with Berry and Vale Contracting Ltd including landfill, transfer station and waste hauling;
- New system wide contracts for diversion of steel and battery collection and disposal which will increase CSWM recovery programs through providing services to the remote communities and increasing operational efficiency;
- Multi Material British Columbia (MMBC) diversion program contract agreements for 11 recycling collection depots; implementation commenced in May of 2014, is ongoing and receiving acceptable public reaction to program changes as well as reducing program costs;
- Contract award for increased bird deterrent program at regional disposal facilities of CRWMC and CVWMC;
- Cortes Island transfer station revised operation contract award and successful transition to new contractor (an amendment to this contract will be brought forward in early 2015);
- Improved MoE operational compliance inspection report received for CV landfill, permit No. MR 5050.

Table No. 1: Summarized 2015 proposed vs 2014 adopted budget, function 391

 #391 Comox Strathcona Solid Waste Management			
Operating	2014 Budget	2015 Proposed Budget	Increase (Decrease)
Revenue			
Requisition	600,000	707,135	107,135
Tipping Fees	7,028,000	8,502,565	1,474,565
Other Revenue/Recoveries	43,000	192,200	149,200
Short Term Debt Proceeds	375,000	1,942,460	1,567,460
Prior Years Surplus	34,600	114,000	79,400
	\$ 8,080,600	\$ 11,458,360	\$ 3,377,760
Expenditures			
Personnel Costs	1,602,535	1,770,094	167,559
Directors Remuneration	29,550	29,550	-
Operating	6,196,863	8,276,111	2,079,248
Transfer to Capital	46,652	549,800	503,148
Contribution to Reserve	150,000	150,000	-
Debt Charges	55,000	682,805	627,805
	\$ 8,080,600	\$ 11,458,360	\$ 3,377,760
Capital			
Funding Sources			
Long Term Debt Proceeds		9,390,244	9,390,244
Transfer from Reserve	6,446,775	1,183,900	(5,262,875)
Transfer from Operating	46,652	549,800	503,148
	\$ 6,493,427	\$ 11,123,944	\$ 4,630,517
Funding Applied			
Capital Projects & Equip	6,493,427	10,973,700	4,480,273
Debt Expense		150,244	150,244
	\$ 6,493,427	\$ 11,123,944	\$ 4,630,517

Financial plan highlights

Highlights of the 2015 – 2019 proposed budget include:

Revenue Sources

The 2015-2019 financial plan shows year over year increases in tax requisition in order to fund the service over the five year plan. Tax requisition is \$707,135 in year 2015, growing to \$3,959,661 by the end of the five year plan. Requisition increases are required mainly to fund higher debt servicing costs.

Actual waste stream tonnages received in 2014 are approximately 5 per cent below budgeted values (based on the previous annual amount from 2013). Therefore, total tipping fee revenues were down by under \$305,000 which is considered within normal expected variation for solid waste and is part of a continuing trend in tonnages which is related to the success of CSWM diversion programs. Scrap steel recoveries were up by \$221,000 more than expected and MMBC incentives added over \$40,000 above expected revenue values in 2014.

To provide for increasing service costs (regional landfill closures, new engineered landfill construction, related environmental capital costs including leachate, landfill gas management systems, and managing health, safety and risk issues) as well as recent (2013 - 2014) declining MSW and C&D waste tonnages (revenue) the following tipping fee increases are required to meet the financial requirements for the next five years. In addition, long term financial modeling shows increasing operational cost trends (as noted in AECOM Solid Waste Management Financial Model Assessment) ([link](#)) based on the SWMP service plan as presented to the CSWM board in meetings from September 2013 through January 2014.

New municipal solid waste (MSW) and construction and demolition (C&D) waste management fee schedule changes at the regional landfill facilities of Campbell River and Comox Valley are presented in Table 1 below.

Table 1. Tipping fee schedule – MSW and C&D wastes.

Year	2015 Jan 1	2016 Jan 1
MSW Tipping Fee	\$120/tonne	\$130/tonne
C&D Tipping Fee	\$120/tonne	\$130/tonne

Additional Table 1 notes include:

1. Table 1 - 2015 tipping fees are comparable to neighboring districts including the Regional District of Nanaimo (\$125/tonne) and Mount Waddington Regional District (\$125/tonne) for MSW.
2. Tipping fee increase schedule is not extended to 2019 due to waste stream losses ([link](#)) being experienced by other districts such as Metro Vancouver and Nanaimo as a result of high tipping fee rates and lacking waste stream control bylaws as presented at CSWM May 2014 board ([link](#)) meeting.

Personnel

The resources approved by the board as part of the 2014 financial plan have been partially implemented in 2014. Staff recruiting has been completed and the financial plan shows full funding in 2015. Provision for future additional resources, not previously approved by the board, are not included in the 2015 -2019 proposed financial plan. The increase in staffing and wages/benefits per budget object codes 220, 225, and 238 between 2014 budget variance and 2015 proposed budget, are a result of board approved staffing changes.

Operations

Successes in 2014 include ongoing implementation of the MMBC recycling depot program which when completed in 2015 will convert eleven existing depots to the MMBC program and provide incentive payments and significant transportation cost savings to the service. Recorded depot uncleanliness complaints declined in 2014 when compared to 2013 levels and customer response to MMBC changes are positive overall following the resolution of a few start-up problems during the summer.

In addition, new waste diversion contracts for the collection of scrap steel and batteries have been completed which will unify the service collection of these products. A new operations contract was completed for the Campbell River transfer station and landfill facilities. A one year contract was awarded for the operation of the Cortes Island waste management centre and in March 2015 the board will be presented with a two year contract extension for this facility.

Further, expanded bird control trial program at the regional landfills successfully reduced gulls and eagles at the regional landfill facilities from January to March 2014. As a result of a competitive process, a new bird control contract was awarded and implemented in January 2015 which includes the regional landfill facilities located in Campbell River and Comox Valley.

Table 2. Highlights of variance of 2014 adopted budget to 2014 actual values to date.

Operations Account Name	2014 Adopted Budget	2014 Year to Date	Variation () = negative
Legal Fees – object code 381	\$38,000	\$67,968	(\$29,968)
Other Professional Fees – code 387	\$59,250	\$19,540	\$39,710
Contract SVCS Bldg/Land Maint - code 400	\$66,872	\$89,099	(\$22,227)
Contract SVCS Equip/Maint – code 438	\$393,145	\$317,697	\$75,448
Minor Capital – code 468	\$177,000	\$36,626	\$140,374

Table 2, Note¹ – 2014 year to date values are from posted invoices to February 2, 2015.

Additional Table 2 notes include:

1. Legal Fees: Higher than expected legal fees including: Campbell River facility operations contract and tenure transfer agreement reviews, MMBC contract review and Campbell River phase one closure construction work contract.
2. Other Professional Fees: Allowances for surveys, speakers, analysis and meetings were not needed.
3. Contracted Services Building/Land Maintenance: Higher than expected roadway maintenance at CV facility.
4. Contracted Services Equipment/Maintenance: Lower than expected contracted equipment costs for landfill ditch and slope work as well as lower than expected drywall and dirty wood waste diversion program costs.
5. Minor Capital Projects: Upgrades to safety railings at Hornby Island and Gold River transfer stations, fencing and bin wall improvements at Hornby Island and Cortes Island respectively, Hornby Island product care facility were not completed. Funds for these projects were carried-forward and are included in the 2015 budget.

For the 2015 proposed budget, operational program adjustments resulting in key variations in the 2015 - 2019 proposed financial plan are based upon 2014 actual values to date and board authorized program changes for which the highlights are listed in table 3, with discussion following the table.

Table 3. Highlights of operations variances of 2014 budget values (BV) to 2015 proposed budget (PB)

Item	Operations Program	Object Code	2014 BV	2015 PB	Increase (Decrease)
1	Grants Cond Local Govt	213	\$375,000	\$1,942,460	\$1,567,460
2	Staffing: Salaries and Wages, Benefits	220, 225, 238	\$1,602,535	\$1,770,095	\$167,560
3	Contracts - Operating	262	\$2,875,050	\$2,755,000	(\$120,050)
4	Recycling/Diversion Initiatives	303	\$282,509	\$714,947	\$432,438
5	Advertising	335	\$95,000	\$72,500	(\$22,500)
6	Legal Fees	381	\$38,000	\$45,000	\$7,000
7	Contract Services - Bldg & Land Maint	400	\$66,872	\$160,528	\$93,656
8	Contract Services - Equip & Machinery	438	\$393,145	\$219,365	(\$173,780)
9	Minor Capital	468	\$177,000	\$307,200	\$130,200
10	Interest and Principal	505, 506	\$55,000	\$682,805	\$627,805
	Total projected variance - this table		\$5,960,111	\$8,669,900	\$2,709,789

Table 3: Notes per table line item (column one) include:

1. *Object code 213:* In 2015 budget changes include increased payments to the Village of Cumberland for community roadwork as per the current cash flow received from the village. Increase is \$1,567,460;
2. See personnel section
3. *Object code 262:*
 - a. Expanded bird deterrent program contract for regional facilities at Campbell River and Comox Valley results in \$46,000 annual increase over 2014 budget;
 - b. Recycle depot collection and diversion program includes \$200,000 for eleven MMBC contracted depots and \$240,000 funding for four other contracted depots. Full implementation of MMBC will occur in 2015 and as a result, projected program costs are lower than 2014 funding amounts due to the uncertainty of incentive rebates and contract costing resulting from full implementation and when that will occur;
 - c. New \$40,000 budget item for funding operation of CV landfill gas system projected to be completed and commissioned in the second half of 2015;
 - d. Drywall and dirty (coated) woodwaste diversion programs moved to object code 303;
4. *Object code 303:* Reinstatement of drywall and dirty (coated) woodwaste diversion programs funding at \$120,000 and \$157,000 respectively, for projected program start in July 2015. This item also includes an increase of \$200,000 to the household hazardous waste (HHW) program at both the Comox Valley and Campbell River facilities;
- 7/8. *Object code 438 and 400:* Budget changes are mostly from maintenance items being moved from one part of the budget to another specifically, from 438 Contract services equipment/maintenance items being moved to 400 Contract services building/land maintenance;
9. Object code 468: Funding for Minor Capital includes carry-forward of uncompleted projects from 2014 now scheduled for completion in 2015 plus the addition of new funding for expansion of the tipping wall at the CV facility, MMBC recycling depot improvements and Quanset storage for equipment and MMBC materials;
10. See debt section

Capital

Capital projects in 2014 included landfill closure works for existing landfills and design work towards a new engineered regional landfill at the Comox Valley facility planned for construction in

2017. Accomplishments towards the SWMP system improvement projects include the completion of seven contracts as outlined in Table 4, below.

Table 4. 2014 SWMP completed capital construction and oversight contracts.

SWMP Contract Description		Issued	Final Completion
<i>Campbell River Closure Work:</i>			
1	Waste relocation contract	September 2013	June 2014
2	Embankment excavation contract	September 2013	November 2014
3	Ph1 closure along Argonaut/Wall	April 2014	December 2014
4	Project Management, Construction Quality Assurance	May 2014	December 2014
<i>Remote Landfill Closure Works:</i>			
1	Tahsis Phase 1 closure	May 2014	October 2014
2	Zeballos Phase 1 Closure	May 2014	October 2014
3	Project Management, Construction Quality Assurance	June 2014	December 2014

The capital works schedule is attached as appendix b for which capital works funds are included in the 2015 – 2019 proposed budget. The three major capital projects listed in Table 5 represent over 80 percent of SWMP capital works over the next five years.

Table 5¹. CSWM SWMP proposed 2015 schedule of three major long term capital projects.

Item	2015 ¹	2016	2017	2018	2019	Total
Campbell River Closure	480,000	9,200,000		125,000	3,450,000	13,255,000
Comox Valley Closure	8,050,000			105,000	2,500,000	10,655,000
Comox Valley New Engineered Landfill Expansion	956,000	100,000	20,700,000			21,756,000
Totals:	\$948,6000	\$9,300,000	\$20,700,000	\$230,000	\$5,950,000	\$45,666,000

Note¹: Table 5 is not the long term borrowing table, 2015 budget values contain estimated 2014 budget carry-forward amounts which may be updated in the recommended 2015 budget.

Table 5 Notes:

1. Comox Valley closure works. For the existing CV landfill, construction of phase 1 closure which includes a landfill gas system, improvements to the stormwater control system and final closure (capping) of approximately 70 percent of the existing landfill. Project work in 2015 will include a construction contract and a contract for engineering oversight and project management and is scheduled to be completed in 2015.
2. Campbell River closure works. Design of phase 2 closure work is scheduled to be completed in preparation for construction scheduled in 2016. Design work will include preparation of tender documents for the landfill gas collection system, major stormwater control improvements and final closure (capping) for almost 70 percent of the existing landfill outer slopes.
3. Comox Valley new engineered landfill. Design work is to include:
 - a. Cell 1 construction tender documents scheduled to be constructed in 2017;
 - b. Leachate treatment facility design scheduled to be completed March 2016; and
 - c. Ministry of Environment operations certificate (permit) - scheduled to be updated by September 2015.

Four other significant capital expenditures are budgeted in 2015 and are summarized and discussed below in Table 6.

Table 6. Summary - other capital expenditures included in the proposed 2015 budget.

Item	Description of proposed capital expenditure	2015
1	Comox Valley facility gravel truck replacement	150,000
2	Comox Valley facility admin office and construction trailer	120,000
3	Land Purchase - Tahsis and Zeballos transfer stations	400,000
4	Gold River Phase 1 Landfill Closure	604,200
	Total	\$1,274,200

Table 6 notes:

1. Gravel truck replacement is required at the CV facility as the existing truck is beyond design life and this equipment is critical to operation of the facility;
2. Office space, and construction meeting conference room is required at the CV facility and will be provided through the purchase and installation of an office trailer adjacent to the maintenance operations building;
3. Transfer station siting is planned for 2015 and construction is scheduled for 2016; and
4. Phase 1 landfill closure is scheduled to be completed in 2015.

Reserves

The CSWM service is required to maintain reserves in accordance with provincial regulations (*Landfill Criteria for Municipal Solid Waste, Ministry of Environment, Part 8, 1993; Draft Interim Second Edition, November 2013*) and to report under the Public Sector Accounting Board guideline PS3270 for solid waste landfill closure and post closure liability. This includes requirements for closure and post-closure care, and determining the liability based on the sites' volumetric capacity and usage.

Table 7. CSWM reserve fund balances as of December 31, 2014.

Reserve Fund	Purpose	Estimated Balance (Dec 31, 2014)
Future Expenditure	Fund operational liabilities	644,105
Capital Works, Machinery and Equipment	Fund the replacement of equipment, machinery and the construction of new capital works	803,844
Engineered Landfill Construction	fund new landfill construction	2,043,453
Closure Special Reserve	Fund the closure of existing landfills	232,988
TOTAL		\$3,724,390

Note: The December 31, 2014 final balances will not be available until the 2014 year end has been completed.

Future reserves are underfunded and updated reserve contribution schedule will be brought forward based upon updated MoE criteria, facility liability updates and the 2015 solid waste asset management plan for board review in 2015 and should be a part of reserve planning.

Table 8. Reserve fund contribution schedule – 2015 – 2019 proposed financial plan.

Year	2015	2016	2017	2018	2019
Future Expenditure Fund	100,000	100,000	100,000	100,000	100,000
Capital Works – Equip. Fund	50,000	157,632	50,000	50,000	50,000
Landfill Construction Fund					
Landfill Closure Fund					
TOTAL CONTRIBUTION	\$150,000	\$257,632	\$150,000	\$150,000	\$150,000

Debt Charges:

The 2015 proposed budget includes higher debt servicing costs in order to fund capital projects budgeted in 2015 as well as higher short term debt costs for roadway improvements as noted previously.

Considerations for the 2015 Recommended Budget

Carry forward amounts included in the 2015 financial plan will be further adjusted over the coming weeks as actual 2014 costs are reconciled against capital projects. These minor changes will be included in the recommended budget to be presented at the March CSWM board meeting.

Recommendation from the chief administrative officer:

THAT the 2015 – 2019 proposed financial plan for CSWM solid waste service, function 391 be approved.

Respectfully:

D. Oakman

Debra Oakman, CMA
Chief Administrative Officer

Prepared by:

Thomas Boatman

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Attachments: Appendix A –Proposed Solid Waste 2015 – 2019 Financial Plan, Function # 391 with 2015 details
Appendix B – Solid Waste Management Plan capital schedule 2015 - 2019



Budget Departmental by Class

From Category : 1 To Category : 391
 Account Code : 0?-?-???-??? To : 0?-?-???-???

Appendix A

Account Code	Account Description	2014 Actual Value	2014 Budget Value	2015 Proposed Budget	2016 Financial Plan	2017 Financial Plan	2018 Financial Plan	2019 Financial Plan
1 --> GENERAL REVENUE FUND - CVRD								
391 --> COMOX STRATHCONA SOLID WASTE MANAGEMENT								
01-1-391-009	GIL LOCAL GOVT	10,346	0	0	0	0	0	0
01-1-391-015	REQN ELECT/SPEC PROV GOVT	222,558	222,398	260,960	304,385	674,666	1,126,695	1,461,266
01-1-391-016	GRANT PROV GOVT COND	113	0	0	0	0	0	0
01-1-391-020	REQN MUNICIPAL	377,442	377,602	446,175	520,420	1,153,508	1,926,363	2,498,395
01-1-391-080	RETAIL SALES	129	0	0	0	0	0	0
01-1-391-117	TIPPING FEES	6,172,045	7,028,000	8,502,565	9,347,155	9,347,155	9,347,155	9,347,155
01-1-391-128	OTHER REVENUE	43	0	0	0	0	0	0
01-1-391-131	RECOVERIES - MMBC INCENTIVES	37,077	0	66,200	66,200	66,200	66,200	66,200
01-1-391-132	RECOVERIES - SCRAP	254,155	35,000	120,000	120,000	120,000	120,000	120,000
01-1-391-133	RECOVERIES OTHER	13,306	2,000	0	0	0	0	0
01-1-391-135	RECOVERIES-OTHER FUNCTIONS	6,000	6,000	6,000	6,000	6,000	6,000	6,000
01-1-391-140	SHORT TERM DEBT PROCEEDS	0	375,000	1,942,460	857,540	0	870,000	0
01-1-391-150	SURPLUS PRIOR YEAR	0	0	114,000	0	0	0	0
01-1-391-151	FUNDS ALLOCATED FROM PRIOR YEAR	0	34,600	0	0	0	0	0
COMOX STRATHCONA SOLID WASTE MANAGEMENT Total		7,093,214	8,080,600	11,458,360	11,221,700	11,367,529	13,462,413	13,499,016
OPERATING REVENUE Total		7,093,214	8,080,600	11,458,360	11,221,700	11,367,529	13,462,413	13,499,016
391 --> COMOX STRATHCONA SOLID WASTE MANAGEMENT								
01-2-391-200	SUPPORT SERVICES	305,826	305,826	373,783	381,259	388,734	396,210	403,686
01-2-391-211	GRANTS UNCOND LOCAL GOVT	350,000	350,000	350,000	350,000	350,000	350,000	300,000
01-2-391-213	GRANTS COND LOCAL GOVT	198,360	375,000	1,942,460	857,540	0	870,000	0
01-2-391-214	GRANTS - COND LOCAL AGENCIES	30,086	12,000	12,000	12,000	12,000	12,000	12,000
01-2-391-216	MUNICIPAL CONTRACT	134,625	147,720	145,520	165,520	257,520	257,520	257,520
01-2-391-220	SALARIES & WAGES	1,094,548	1,264,473	1,369,457	1,401,497	1,478,029	1,557,960	1,595,091
01-2-391-221	DIRECTORS REMUNERATION	25,246	29,550	29,550	29,550	29,550	29,550	29,550
01-2-391-225	BENEFITS	231,279	317,223	373,884	382,478	401,768	421,894	431,764
01-2-391-238	WCB	16,936	20,839	26,754	27,377	28,846	30,380	31,101
01-2-391-245	UNCOLLECTIBLE ACCOUNTS	142	0	0	0	0	0	0
01-2-391-246	BANK CHARGES	9,040	27,000	22,000	23,000	23,000	23,000	23,000
01-2-391-251	CASH Overage/SHORTAGE	181	0	0	0	0	0	0
01-2-391-257	CLOTHING/LAUNDERING	3,901	4,896	6,737	6,838	6,943	7,048	7,154
01-2-391-262	CONTRACTS - OPERATING	2,432,948	2,875,050	2,755,000	2,732,250	2,814,534	2,858,852	2,861,205
01-2-391-266	DELIVERIES/TRANSPORTATION	7,632	9,500	10,308	10,336	10,371	10,408	10,444
01-2-391-270	FREON REMOVAL	4,152	9,180	9,340	9,550	9,647	9,745	9,845
01-2-391-275	PERMITS/LICENSES	3,131	650	3,000	3,045	3,091	3,137	3,184
01-2-391-276	SOFTWARE LICENCE/MAINTENANCE	7,216	4,500	6,000	6,046	6,091	6,137	6,184
01-2-391-281	MATERIALS & SUPPLIES	17,543	23,156	24,996	26,514	26,759	27,007	27,258
01-2-391-284	MEETING EXPENSE	9,060	10,724	12,150	12,150	12,150	12,150	12,150



Budget Departmental by Class

From Category : 391 To Category : 391
 Account Code : 0?-?-???-??? To : 0?-?-???-???

Account Code	Account Description	2014 Actual Value	2014 Budget Value	2015 Proposed Budget	2016 Financial Plan	2017 Financial Plan	2018 Financial Plan	2019 Financial Plan
01-2-391-293	OFFICE EXPENSES	10,332	13,000	14,162	14,380	14,594	14,805	19,886
01-2-391-296	POSTAGE	800	0	0	0	0	0	0
01-2-391-303	RECYCLING/DIVERSION INITIATIVES	252,391	282,509	714,947	992,447	992,470	992,494	992,518
01-2-391-305	SAFETY EQUIPMENT	1,538	5,000	5,250	5,280	5,310	5,340	5,371
01-2-391-311	SIGNS	9,335	11,500	11,500	11,500	11,500	11,500	11,500
01-2-391-314	TELEPHONE & ALARM LINES	14,665	13,780	13,853	14,130	14,408	14,685	14,964
01-2-391-316	TIPPING FEES - DRYWALL/GYPSUM	7,682	20,000	0	0	0	0	0
01-2-391-319	TRAINING/DEVELOPMENT & CONFERENCES	36,881	36,372	33,309	23,982	24,054	24,130	24,206
01-2-391-320	TRAVEL	22,376	33,300	37,241	37,332	37,424	37,518	37,613
01-2-391-335	ADVERTISING	42,031	95,000	72,500	70,000	70,000	70,000	70,000
01-2-391-340	DUES AND MEMBERSHIPS	7,576	12,349	12,808	13,001	13,195	13,394	13,595
01-2-391-347	LIBRARY/PUBLICATIONS	43	500	500	500	500	500	500
01-2-391-353	PUBLIC RELATIONS	511	895	924	924	924	924	924
01-2-391-354	EDUCATION PROGRAMS - PUBLIC	1,886	3,000	3,000	3,000	3,000	3,000	3,000
01-2-391-366	ENGINEERING FEES	301,451	514,654	532,154	529,000	515,000	515,000	515,000
01-2-391-369	INSURANCE LIABILITY	5,579	5,786	6,182	6,306	6,428	6,553	6,676
01-2-391-372	INSURANCE PROPERTY	5,168	5,182	5,183	5,287	5,390	5,494	5,597
01-2-391-381	LEGAL FEES	64,134	38,000	45,000	45,000	45,000	45,000	45,000
01-2-391-385	GIS SERVICES	325	1,900	3,800	3,800	3,800	3,800	3,800
01-2-391-387	OTHER PROF FEES	19,540	59,250	146,750	146,750	146,750	156,750	146,750
01-2-391-400	CONTRACTED SVCS BLDG/LAND MTCE	83,435	66,872	160,528	139,109	138,716	139,215	139,671
01-2-391-403	BLDG REPAIRS & MTCE	4,065	8,000	8,000	8,045	8,090	8,137	8,184
01-2-391-409	HYDRO	6,760	15,746	16,717	17,385	17,993	18,534	19,090
01-2-391-410	CARBON OFFSET	7,155	7,155	7,488	7,488	7,488	7,488	7,488
01-2-391-412	JANITORIAL/CLEANING SUPPLIES	850	1,000	1,000	1,015	1,030	1,046	1,061
01-2-391-416	LANDFILL COVER	0	20,000	20,000	20,000	20,000	20,000	20,000
01-2-391-421	RENTAL/LEASE BUILDINGS	1,562	5,125	4,400	4,454	4,509	4,564	4,621
01-2-391-430	WATER	1,580	2,496	2,548	2,586	2,626	2,664	2,704
01-2-391-438	CONTRACT SVCS EQUIP/MACH	289,895	393,145	219,365	219,660	84,961	85,254	85,552
01-2-391-441	FUEL & LUBRICANTS - EQUIP/MACH	98,921	109,554	113,761	115,462	117,193	118,951	120,735
01-2-391-444	RENTAL/LEASES - MACH/EQUIP	5,200	26,138	32,178	32,516	32,861	33,178	33,499
01-2-391-447	REPAIRS/MTCE - MACH/EQUIP	19,504	29,020	18,000	15,225	15,453	15,684	15,921
01-2-391-458	FUEL & LUBRICANTS - VEHICLES	8,947	10,546	10,949	11,114	11,277	11,448	11,620
01-2-391-461	INSURANCE/LICENSE - VEHICLE	11,208	11,665	14,337	14,624	14,910	15,197	15,484
01-2-391-464	REPAIRS & MTCE - VEHICLE	2,047	6,222	7,284	7,322	7,360	7,398	7,437
01-2-391-468	MINOR CAPITAL	33,194	177,000	307,200	50,000	50,000	50,000	50,000
01-2-391-480	TRANSFER TO CAPITAL	0	46,652	549,800	340,000	285,436	35,000	680,000
01-2-391-485	RESERVE CONTR - CAPITAL WORKS/MACH/EQUI	0	50,000	50,000	157,632	50,000	50,000	50,000
01-2-391-489	RESERVE CONTR OTHER	0	100,000	100,000	100,000	100,000	100,000	100,000
01-2-391-505	DEBT CHARGES-PRINCIPAL	0	45,000	448,651	937,814	1,337,365	2,210,637	2,235,199
01-2-391-506	DEBT CHARGES-INTEREST	0	10,000	234,154	660,680	1,291,481	1,724,133	1,952,713
MOX STRATHCONA SOLID WASTE MANAGEMENT Total		6,260,415	8,080,600	11,458,360	11,221,700	11,367,529	13,462,413	13,499,016

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1 -->	GENERAL REVENUE FUND - CVRD					
1 -->	OPERATING REVENUE					
391 -->	COMOX STRATHCONA SOLID WASTE MANAGEMENT					
01-1-391-015	REQN ELECT/SPEC PROV GOVT					
7423		A	1.00	-260960.00	0.0000	-260,960
	Total :					-260,960
01-1-391-020	REQN MUNICIPAL					
7424		A	1.00	-446175.00	0.0000	-446,175
	Total :					-446,175
01-1-391-117	TIPPING FEES					
2418	Cortes Island - fridges/cars	A	1.00	-500.00	0.0000	-500
2418	General tipping fees at CR and CV Waste Mgmt centres	A	63500.00	-120.00	0.0000	-7,620,000
2418	Clean Fill - Comox Valley & Campbell River	A	15000.00	-15.00	0.0000	-225,000
2418	Site access fee - 111,250 (80% of 2013 visits) @ \$4.00	A	111250.00	-4.00	0.0000	-445,000
2418	Minimum load charge \$4 to \$6 - increase	A	25000.00	-2.00	0.0000	-50,000
2418	Drywall recommended increase in fees/reinstatement of drywall diversion program - 1/2 year	A	571.00	-130.00	0.0000	-74,230
2418	Dirty woodwaste recommended increase in fees/woodwaste diversion program 1/2 year	A	1597.00	-55.00	0.0000	-87,835
	Total :					-8,502,565
01-1-391-131	RECOVERIES - MMBC INCENTIVES					
7589	MMBC incentive estimate	A	1.00	-66200.00	0.0000	-66,200
	Total :					-66,200
01-1-391-132	RECOVERIES - SCRAP					
208	Scrap Metal Recoveries - CV & CR (900 tons @ \$100 ton)	A	1.00	-90000.00	0.0000	-90,000
208	Batteries	A	1.00	-30000.00	0.0000	-30,000
	Total :					-120,000

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01-1-391-135	RECOVERIES-OTHER FUNCTIONS					
6715	Recovery from Royston - Transfer of time Manager of solid waste/branch assistant. Tsfr fr function #366	A	1.00	-2000.00	0.0000	-2,000
6715	Recovery from Hornby Island Refuse - Transfer of time Manager of solid waste/branch assistant. Tsfr fr function #360	A	1.00	-2000.00	0.0000	-2,000
6715	Recovery from Denman Island Refuse - Transfer of time Manager of solid waste/branch assistant. Tsfr fr function #360	A	1.00	-2000.00	0.0000	-2,000
Total :						RECOVERIES-OTHER FUNCTIONS
						-6,000
01-1-391-140	SHORT TERM DEBT PROCEEDS					
7473	VOC agreement interim financing	A	1.00	-1942460.00	0.0000	-1,942,460
Total :						SHORT TERM DEBT PROCEEDS
						-1,942,460
01-1-391-150	SURPLUS PRIOR YEAR					
216	Cfwd 2014 CVWNC HHW storage improvements (\$5,000 cfwd 2013 CR, \$5,000 cfwd 2013 CV)	A	1.00	-15000.00	0.0000	-15,000
216	Cfwd 2014 Gold River binwall safety improvements (\$25,000 cfwd 2012)	A	1.00	-35000.00	0.0000	-35,000
216	Cfwd 2014 HIWMC perimeter fencing	A	1.00	-15000.00	0.0000	-15,000
216	Cfwd 2014 Hornby binwall safety improvements (\$18,000 cfwd 2012, \$1,000 cfwd 2013)	A	1.00	-19000.00	0.0000	-19,000
216	Cfwd 2014 HHW product care structure	A	1.00	-25000.00	0.0000	-25,000
216	Cfwd 2014 CI WMC binwall for steel scrap (2013 RMS study - safety)	A	1.00	-5000.00	0.0000	-5,000
Total :						SURPLUS PRIOR YEAR
						-114,000

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2 -->	OPERATING EXPENSES					
391 -->	COMOX STRATHCONA SOLID WASTE MANAGEMENT					
01-2-391-200	SUPPORT SERVICES					
977	Support	A	1.00	235298.00	0.0000	235,298
977	HR	A	1.00	60034.00	0.0000	60,034
977	IS	A	1.00	55167.00	0.0000	55,167
977	Rent	A	1.00	23284.00	0.0000	23,284
Total : SUPPORT SERVICES						373,783
01-2-391-211	GRANTS UNCOND LOCAL GOVT					
7446	Annual host community payment per agreement with Village of Cumberland (20 year term)	A	1.00	300000.00	0.0000	300,000
7456	Annual host community pymt per agreement with the City of Campbell River (expires 2018)	A	1.00	50000.00	0.0000	50,000
Total : GRANTS UNCOND LOCAL GOVT						350,000
01-2-391-213	GRANTS COND LOCAL GOVT					
7447	Grant to Village of Cumberland for one time road upgrade per host community agreement	A	1.00	1942460.00	0.0000	1,942,460
Total : GRANTS COND LOCAL GOVT						1,942,460
01-2-391-214	GRANTS - COND LOCAL AGENCIES					
978	Refund 50% tipping fees to Salvation Army - CV waiver policy	A	1.00	4500.00	0.0000	4,500
978	Refund 50% tipping fees to Salvation Army - CR waiver policy	A	1.00	4500.00	0.0000	4,500
978	Allowance for refund tipping fees to other approved entities waiver policy	A	1.00	3000.00	0.0000	3,000
Total : GRANTS - COND LOCAL AGENCIES						12,000
01-2-391-216	MUNICIPAL CONTRACT					
982	Transfer Station operation	A	12.00	3000.00	0.0000	36,000
982	Utility charge	A	12.00	25.00	0.0000	300
982	Administration fee levied by Village	A	12.00	485.00	0.0000	5,820
982	Allowance for extra work	A	1.00	10000.00	0.0000	10,000



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Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
982	2013 operational agreement modification allocation = \$2400/mo rent as proposed by GR CAO Feb 25/13	A	12.00	2400.00	0.0000	28,800
982	Service MMBC recycling depot	A	1.00	10000.00	0.0000	10,000
983	Agreement with Village of Tahsis for operation of landfill	A	1.00	10000.00	0.0000	10,000
983	Recycling operation Tahsis	A	1.00	5000.00	0.0000	5,000
983	Allowance: Agreement adjustments as needed (MMBC)	A	1.00	2000.00	0.0000	2,000
984	Village of Zeballos for operation of landfill	A	1.00	8000.00	0.0000	8,000
984	Village of Zeballos for operation of MMBC depot	A	1.00	5000.00	0.0000	5,000
984	Allowance: Agreement adjustments as needed (MMBC)	A	1.00	2000.00	0.0000	2,000
7474	Sayward bulky waste clean up	A	1.00	6000.00	0.0000	6,000
7474	Sayward MSW trucking supplement - Unified Transportation Plan	A	1.00	8800.00	0.0000	8,800
7474	Sayward rental of EMCON highways yard for bulky waste clean up	A	1.00	7800.00	0.0000	7,800

Total : MUNICIPAL CONTRACT 145,520

01-2-391-220 SALARIES & WAGES

986	Diversion & Operations Support Coordinator	A	66643.00	1.00	0.0000	66,643
986	Waste Mgmt Operators (3)	A	59946.00	3.00	0.0000	179,838
986	Waste Mgmt Attendant (Red circled)	A	54642.00	1.00	0.0000	54,642
986	Waste Management Attendants (2)	A	53976.00	2.00	0.0000	107,952
986	Provision for casuals	A	80000.00	1.00	0.0000	80,000
986	Allow for OT/Stats./Chargehands	A	45000.00	1.00	0.0000	45,000
986	Waste Management Labourer	A	48568.00	1.00	0.0000	48,568
986	Accruals/Allowances/Position Reviews	A	19817.00	1.00	0.0000	19,817
986	Student	A	10000.00	1.00	0.0000	10,000
986	Sr. Waste Mgmt Operator	A	67927.00	1.00	0.0000	67,927
987	Branch Assistant	A	47229.00	1.00	0.0000	47,229
987	Engineering analyst	A	64774.00	1.00	0.0000	64,774
987	Engineering analyst	A	64774.00	1.00	0.0000	64,774
987	Scada Technician	A	64774.00	0.10	0.0000	6,477

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987	Branch Asst	A	47229.00	0.30	0.0000	14,169
987	Accruals/Allowances/Position Reviews	A	6521.00	1.00	0.0000	6,521
987	Website technician	A	49777.00	0.20	0.0000	9,955
987	Student	A	10000.00	1.00	0.0000	10,000
2750	Management Salaries	A	451622.00	1.00	0.0000	451,622
2750	Accruals/Allowances/Position Reviews	A	13548.00	1.00	0.0000	13,548
Total : SALARIES & WAGES						1,369,457
01-2-391-221 DIRECTORS REMUNERATION						
7045	Regional Solid Waste (Board)	A	9.00	2875.00	0.0000	25,875
7045	Chair	A	9.00	75.00	0.0000	675
7045	Travel as per Bylaw	A	150.00	20.00	0.0000	3,000
Total : DIRECTORS REMUNERATION						29,550
01-2-391-225 BENEFITS						
989	Benefits CVWMC	A	680387.00	0.29	0.0000	197,312
990	Benefits - CUPE Staff	A	223899.00	0.29	0.0000	64,931
2751	Management Staff	A	465170.00	0.24	0.0000	111,641
Total : BENEFITS						373,884
01-2-391-238 WCB						
994	WCB premiums (Landfill)	A	680387.00	0.02	0.0000	12,927
2412	Global (CUPE)	A	223899.00	0.02	0.0000	4,254
2412	Contractors WCB	A	734.00	1.00	0.0000	734
2752	Management Staff	A	465170.00	0.02	0.0000	8,838
Total : WCB						26,754
01-2-391-246 BANK CHARGES						
2612	CVWMC Visa/MasterCard/Interac Charges	A	1.00	6000.00	0.0000	6,000
2613	CRWMC Visa/MasterCard/Interac Charges	A	1.00	6000.00	0.0000	6,000
4854	Visa/MasterCard/Interact Charges (account payments made through head office POS)	A	1.00	10000.00	0.0000	10,000
Total : BANK CHARGES						22,000

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01-2-391-257	CLOTHING/LAUNDERING					
995	Safety boots, rain gear, gloves	A	1.00	1400.00	0.0000	1,400
995	Allowance - clothing/laundrying	A	1.00	1039.00	0.0000	1,039
995	Coveralls service contract	A	1.00	4298.00	0.0000	4,298
	Total :					6,737
01-2-391-262	CONTRACTS - OPERATING					
7032	Bird control contract	A	1.00	93000.00	0.0000	93,000
7032	Grinding clean wood waste for Bio-solids skyrocket program	A	1.00	40000.00	0.0000	40,000
7032	CVWMC Organic composting (\$150,000 NZ.\$40,000 Gore plus taxes)	A	1.00	195000.00	0.0000	195,000
7032	Operation of LFG facility 1/2 year	A	1.00	40000.00	0.0000	40,000
996	Allowance for CRWMC operating contract (adjustments and misc work)	A	1.00	100000.00	0.0000	100,000
996	Trucking: Waste transport per Berry & Vale operation contract (per trip/per tonne)	A	1.00	110000.00	0.0000	110,000
996	Bird control contract	A	1.00	63000.00	0.0000	63,000
996	Operating contract Berry & Vale - (TS & Landfill - expires June 2019)	A	1.00	1270000.00	0.0000	1,270,000
6554	Trucking Gold River to CR/CV	A	1.00	50000.00	0.0000	50,000
7401	Tahsis - allowance trucking	A	1.00	10000.00	0.0000	10,000
7360	Trucking: Hornby Island to CVWMC & recyclables	A	1.00	42000.00	0.0000	42,000
999	Cortes WMC - transfer station operation	A	1.00	100000.00	0.0000	100,000
999	Trucking: Cortes Island to CR/CV	A	1.00	90000.00	0.0000	90,000
7356	Kyuquot-Area A transportation (barging & trucking to GRWMC)	A	1.00	25000.00	0.0000	25,000
7357	Trucking: Sayward Area A to CR/CV	A	1.00	12000.00	0.0000	12,000
7357	Trucking: batteries & tires	A	1.00	5000.00	0.0000	5,000
1001	Allowance for scrap steel collection recycling contract	A	1.00	30000.00	0.0000	30,000
1001	Allowance for battery collection recycling contract	A	1.00	30000.00	0.0000	30,000
1001	MMBC Mulit-Material recycling depot program (incentives estimate = \$66,200)	A	1.00	200000.00	0.0000	200,000

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1001	Allowance - Non MMBC multimaterial recycling depot program	A	1.00	240000.00	0.0000	240,000
7359	Allowance: Zeballos trucking	A	1.00	10000.00	0.0000	10,000
Total :						2,755,000
CONTRACTS - OPERATING						
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01-2-391-266	DELIVERIES/TRANSPORTATION					
7461	Education programs - deliveries/transporation	A	1.00	500.00	0.0000	500
1008	FAS Courier svcs CVWMC	A	1.00	7500.00	0.0000	7,500
1008	General freight & deliveries	A	1.00	500.00	0.0000	500
2713	Transportation and deliveries (outside services)	A	1.00	500.00	0.0000	500
1009	Delivery Charges Cortes Island Waste Mgmt Centre	A	1.00	508.00	0.0000	508
1010	Allocation for freight, courier and deliveries	A	1.00	800.00	0.0000	800
Total :						10,308
DELIVERIES/TRANSPORTATION						
<hr/>						
01-2-391-270	FREON REMOVAL					
6959	CVWMC incl in metal contract	A	1.00	0.00	0.0000	0
6960	CRWMC freon processing	A	1.00	6240.00	0.0000	6,240
6962	Gold River waste management centre	A	1.00	1020.00	0.0000	1,020
6961	Cortes Island waste managment centre	A	1.00	2080.00	0.0000	2,080
Total :						9,340
FREON REMOVAL						
<hr/>						
01-2-391-275	PERMITS/LICENSES					
2928	Two way radio licence fees	A	1.00	3000.00	0.0000	3,000
Total :						3,000
PERMITS/LICENSES						
<hr/>						
01-2-391-276	SOFTWARE LICENCE/MAINTENANCE					
7354	Website software licence/maintenance	A	1.00	2500.00	0.0000	2,500
7354	Allowance for landfill gas SCADA, satellite locator, other SW software	A	1.00	3000.00	0.0000	3,000
7354	Quantrix software	A	1.00	500.00	0.0000	500
Total :						6,000
SOFTWARE LICENCE/MAINTENANCE						
<hr/>						
01-2-391-281	MATERIALS & SUPPLIES					
7462	Education programs - materials & supplies	A	1.00	5000.00	0.0000	5,000



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Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
7462	CR compost education centre - materials & supplies	A	1.00	2550.00	0.0000	2,550
1013	Miscellaneous consumable materials and shop supplies	A	1.00	12100.00	0.0000	12,100
1013	Hand and power tools	A	1.00	2653.00	0.0000	2,653
1014	Shrink wrap, baler twine, bags etc incl miscellaneous supplies for recycling operations	A	1.00	2154.00	0.0000	2,154
1014	Hand and power tools	A	1.00	539.00	0.0000	539
Total : MATERIALS & SUPPLIES						24,996
<hr/>						
01-2-391-284	MEETING EXPENSE					
7560	CR Compost education centre	A	1.00	150.00	0.0000	150
4733	Regional solid waste	A	1.00	12000.00	0.0000	12,000
Total : MEETING EXPENSE						12,150
<hr/>						
01-2-391-293	OFFICE EXPENSES					
1018	CV Waste Mgmt Centre stationery & supplies	A	1.00	937.00	0.0000	937
1018	Computer Cleaning Service	A	1.00	519.00	0.0000	519
1018	Allowance for computer system maintenance and repairs	A	1.00	519.00	0.0000	519
1018	Tipping fee invoice forms	A	1.00	2500.00	0.0000	2,500
1018	Allowance - office supplies	A	1.00	1900.00	0.0000	1,900
2615	Computer Cleaning Service	A	1.00	208.00	0.0000	208
2615	Allowance for computer system maintenance and repairs	A	1.00	519.00	0.0000	519
2615	Tipping Fee Invoice Forms	A	1.00	1661.00	0.0000	1,661
2615	Allowance - office supplies	A	1.00	1765.00	0.0000	1,765
1019	RSW General Office Supplies	A	1.00	3634.40	0.0000	3,634
Total : OFFICE EXPENSES						14,162
<hr/>						
01-2-391-303	RECYCLING/DIVERSION INITIATIVES					
6966	CVWMC tires	A	1.00	1750.00	0.0000	1,750
6965	CRWMC Tires processing	A	1.00	1500.00	0.0400	1,560
6963	GRWMC tires	A	1.00	312.00	0.0000	312
6964	CIWMC tires	A	1.00	600.00	0.0000	600



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1022	Telephone recycling program	A	1.00	1040.00	0.0000	1,040
1022	West coast vancouver island (kyuquot area) - recycling expenses	A	1.00	1561.00	0.0000	1,561
1022	Office Paper Program - Journey Program	A	12.00	52.00	0.0000	624
1022	Hazardouse waste events - rotated between GR, Tahsis, Sayward, CI, QI, Hornby, DI over 5 years	A	1.00	30000.00	0.0000	30,000
1022	Hazardous waste permanent facilities at CR & CV (Tervida)	A	1.00	400000.00	0.0000	400,000
1022	Drywall diversion program (B&V handling-trucking; NWG tipping fees)	A	1.00	120000.00	0.0000	120,000
1022	Woodwaste diversion program (CR and CV)	A	1.00	157500.00	0.0000	157,500
Total : RECYCLING/DIVERSION INITIATIVES						714,947
01-2-391-305 SAFETY EQUIPMENT						
2714	Fire Extinguisher Maintenance	A	1.00	656.00	0.0000	656
2714	Allowance for additional safety supplies/equipment	A	1.00	3281.00	0.0000	3,281
7261	Fire extinguisher mtce	A	1.00	1312.50	0.0000	1,313
Total : SAFETY EQUIPMENT						5,250
01-2-391-311 SIGNS						
7463	Education programs - signs	A	1.00	5000.00	0.0000	5,000
7463	CR Compost education centre - signs	A	1.00	1500.00	0.0000	1,500
4739	Allowance	A	1.00	5000.00	0.0000	5,000
Total : SIGNS						11,500
01-2-391-314 TELEPHONE & ALARM LINES						
1028	336-8083 Telus	A	12.00	83.00	0.0000	996
1028	336-8033 Telus	A	12.00	83.00	0.0000	996
1028	Alarm Monitoring - (Nov to Nov contract)	A	4.00	94.00	0.0000	376
1028	336-8073 Fax	A	12.00	83.00	0.0000	996
1028	334-7640 cell Diversion/Operations support coordinator	A	12.00	25.00	0.0000	300
1028	Rogers wireless 204-0380/702-1825 (split with compost facility)	A	12.00	62.00	0.0000	744



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Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
1028	Allowance - telephone and alarm service	A	1.00	624.00	0.0000	624
1028	703-1693 Asst Mgr CVWMC	A	12.00	25.00	0.0000	300
2616	287-8529 Telus charges for modem line	A	1.00	998.00	0.0000	998
2616	Alarm Monitoring charges - Prices's Alarms	A	1.00	374.00	0.0000	374
2616	Allowance - repairs and maintenance	A	1.00	208.00	0.0000	208
1029	935-6329 Telus landline	A	1.00	1013.00	0.0000	1,013
2414	Cell Phone/PDA Mgr Solid Waste 897-6450	A	12.00	78.00	0.0000	936
2414	897-8372 Mgr communications	A	12.00	104.00	0.0000	1,248
2414	218-4331 Mgr disposal facility operations	A	12.00	104.00	0.0000	1,248
2414	334-6475 Mgr transfer facility operations	A	12.00	104.00	0.0000	1,248
2414	703-3166 GM engineering services PDA	A	12.00	104.00	0.0000	1,248
Total :						13,853
TELEPHONE & ALARM LINES						
01-2-391-316	TIPPING FEES - DRYWALL/GYPSUM					
7400	Drywall/gypsum (handling & tipping fees @ New West Gypsum - temp suspension	A	1.00	0.00	0.0000	0
Total :						0
TIPPING FEES - DRYWALL/GYPSUM						
01-2-391-319	TRAINING/DEVELOPMENT & CONFERENCES					
992	Allowance for seminars/courses (3 operators - LF BCQLO)	A	1.00	2100.00	0.0000	2,100
992	First Aid Courses	A	1.00	629.00	0.0000	629
992	WHMIS Training	A	1.00	367.00	0.0000	367
992	Allowance for misc. training (SWANA)	A	1.00	2525.00	0.0000	2,525
992	Onsite operator training - wheel loader (2015)	A	1.00	2400.00	0.0000	2,400
992	Landfill gas facility operation training	A	1.00	1000.00	0.0000	1,000
992	Class 3 truck operator license training	A	1.00	4000.00	0.0000	4,000
2415	SWANA Symposium	A	2.00	600.00	0.0000	1,200
2415	CWMA	A	2.00	312.00	0.0000	624
2415	RCBC	A	1.00	343.00	0.0000	343
2415	Allowance for misc training	A	1.00	3121.00	0.0000	3,121
2415	Mgmt/leadership development	A	1.00	15000.00	0.0000	15,000
Total :						33,309
TRAINING/DEVELOPMENT & CONFERENCES						

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01-2-391-320	TRAVEL					
7464	Education programs - travel	A	1.00	6000.00	0.0000	6,000
1032	Allowance for travel	A	1.00	5000.00	0.0000	5,000
1032	Allowance for meals & accommodation	A	1.00	1066.70	0.0000	1,067
1033	Allowance for travel within regional solid waste management area	A	1.00	2666.75	0.0000	2,667
1033	Allowance for travel to development programs/conferences	A	3.00	1600.05	0.0000	4,800
1033	Board travel	A	1.00	17707.22	0.0000	17,707
	Total : TRAVEL					37,241
01-2-391-335	ADVERTISING					
7465	Education programs - general advertising	A	1.00	30000.00	0.0000	30,000
7465	Education programs - illegal dumping program advertising	A	1.00	10000.00	0.0000	10,000
7465	Education programs - organics composting advertising	A	1.00	5000.00	0.0000	5,000
1034	Allowance for general advertising	A	1.00	27500.00	0.0000	27,500
	Total : ADVERTISING					72,500
01-2-391-340	DUES AND MEMBERSHIPS					
4657	SWANA (2 people)	A	1.00	700.00	0.0000	700
4658	Recycling Council of B.C.	A	1.00	228.00	0.0000	228
4658	CWMA	A	1.00	4680.00	0.0000	4,680
4658	Professional certification (technical/PE)	A	1.00	6000.00	0.0000	6,000
4658	SWANA	A	1.00	1200.00	0.0000	1,200
	Total : DUES AND MEMBERSHIPS					12,808
01-2-391-347	LIBRARY/PUBLICATIONS					
1040	Technical Publications	A	1.00	400.00	0.0000	400
1040	Trade Journals Misc	A	1.00	100.00	0.0000	100
	Total : LIBRARY/PUBLICATIONS					500
01-2-391-353	PUBLIC RELATIONS					
1041	Produce and distribute to public info flier. This	A	1.00	355.00	0.0000	355

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Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
	production is Cortes Island specific.					
3997	Long Service Awards	A	1.00	569.00	0.0000	569
Total :		PUBLIC RELATIONS				924
01-2-391-354	EDUCATION PROGRAMS - PUBLIC					
7466	Education programs - public relations	A	1.00	3000.00	0.0000	3,000
Total :		EDUCATION PROGRAMS - PUBLIC				3,000
01-2-391-366	ENGINEERING FEES					
1045	Illegal dumping plan (Bylaw and program)	A	1.00	10000.00	0.0000	10,000
1045	Allowance for disaster/emergency reaction plan	A	1.00	15000.00	0.0000	15,000
1045	LF fire control plan (MOE requirement)	A	1.00	30000.00	0.0000	30,000
1045	Allowance, environmental investigations - MOE	A	1.00	164000.00	0.0000	164,000
1045	Engineering - includes landfill groundwater monitoring - all landfills	A	1.00	233154.00	0.0000	233,154
1045	Annual reports to province (operational, permit, environmental)	A	1.00	80000.00	0.0000	80,000
Total :		ENGINEERING FEES				532,154
01-2-391-369	INSURANCE LIABILITY					
3293	Liability Insurance	A	1.00	6181.94	0.0000	6,182
Total :		INSURANCE LIABILITY				6,182
01-2-391-372	INSURANCE PROPERTY					
3294	Total Property Insured Value \$4,540,430	A	4540.43	1.08	0.0000	4,904
3294	97 CMI-REC Compactor CVWMC \$225,000	A	1.00	0.00	0.0000	0
3294	98 Bobcat Loader 753F Cortes \$22,000	A	1.00	0.00	0.0000	0
3294	04 Bobcat model 5600 CVWMC \$50,748	A	1.00	0.00	0.0000	0
3294	Shop Bldg 94 & New Y2000 - Building/Contents \$487,000	A	1.00	0.00	0.0000	0
3294	CR Landfill bldg (scale building and tipping wall) \$206,722	A	1.00	0.00	0.0000	0
3294	Misc mobile/portable equipment \$3,850	A	1.00	0.00	0.0000	0
3294	Bomag compactor \$664,686	A	1.00	0.00	0.0000	0
3294	07 Cat 938G II wheel loader (leased) CVWMC 229,000	A	1.00	0.00	0.0000	0



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Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
3294	1991 Caterpillar 518 Trash Compactor \$110,000	A	1.00	0.00	0.0000	0
3294	Volve wheeled loader L70G \$245,291	A	1.00	0.00	0.0000	0
3294	Weigh scale and office CVWMC \$371,933	A	1.00	0.00	0.0000	0
3294	CR transfer station \$1,548,000	A	1.00	0.00	0.0000	0
3294	Cortes waste mgmt centre \$323,000	A	1.00	0.00	0.0000	0
3294	CR landfill Britco office trailer \$53,200	A	1.00	0.00	0.0000	0
3294	Allowance	A	1.00	279.00	0.0000	279
Total : INSURANCE PROPERTY						5,183
<hr/>						
01-2-391-381	LEGAL FEES					
2417	Legal Fees - Bylaws, etc	A	1.00	35000.00	0.0000	35,000
2417	Labour relations matters	A	1.00	10000.00	0.0000	10,000
Total : LEGAL FEES						45,000
<hr/>						
01-2-391-385	GIS SERVICES					
7483	GIS services	A	1.00	3800.00	0.0000	3,800
Total : GIS SERVICES						3,800
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01-2-391-387	OTHER PROF FEES					
7588	Event speakers CR compost education centre	A	1.00	500.00	0.0000	500
7588	Educator CR compost education centre	A	1.00	35000.00	0.0000	35,000
7588	Educators (diversion, composting, illegal dumping, bylaws, HHW) 2 educators - 40 weeks @ 30 for 30 hours	A	1.00	72000.00	0.0000	72,000
1053	Contract with NADIR for digital mapping and aerial photography	A	2.00	3500.00	0.0000	7,000
1053	Safety consultant re: WCB regulations needs assessment and implementation planning - 15% of contract	A	1.00	5250.00	0.0000	5,250
1053	RSW contribution to GIS funding	A	1.00	2000.00	0.0000	2,000
1053	Allowance - survey, speakers, analysis, meetings	A	1.00	20000.00	0.0000	20,000
1053	Continuing first nations consultation	A	1.00	5000.00	0.0000	5,000
Total : OTHER PROF FEES						146,750
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01-2-391-400	CONTRACTED SVCS BLDG/LAND MTCE					



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Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
7561	CR Compost education centre	A	1.00	2000.00	0.0000	2,000
1054	Site work - repair, maintenance and upkeep	A	1.00	12000.00	0.0000	12,000
1054	Site work - landfill slope, ditch, roadway repair, maintenance and upkeep	A	1.00	45000.00	0.0000	45,000
1054	Allowance - site work	A	1.00	5000.00	0.0000	5,000
1054	Pest control contract	A	1.00	1561.00	0.0000	1,561
1054	Portable Toilet Service - Canadian Waste Systems contract	A	1.00	1561.00	0.0000	1,561
1054	Allowance - building facility upkeep	A	1.00	1561.00	0.0000	1,561
1054	Septic pump and haul service	A	1.00	2081.00	0.0000	2,081
1054	Building janitorial service	A	1.00	5202.00	0.0000	5,202
1054	Security - after hours and weekends contract	A	1.00	35000.00	0.0000	35,000
1054	Facility outdoor customer lighting repair & operation	A	1.00	7000.00	0.0000	7,000
1054	Operators/office/shop building roof repair/replacement	A	1.00	15000.00	0.0000	15,000
6967	Septic pump and haul	A	1.00	4162.00	0.0000	4,162
6967	Misc repairs (scale, fence, etc)	A	1.00	6000.00	0.0000	6,000
6967	Janitorial service for trailer	A	1.00	1200.00	0.0000	1,200
7361	Allowance - Security recycling depots	A	1.00	12000.00	0.0000	12,000
7361	Security - CANEX open-shut gates	A	1.00	4200.00	0.0000	4,200
Total : CONTRACTED SVCS BLDG/LAND MTCE						160,528
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01-2-391-403	BLDG REPAIRS & MTCE					
1055	Plumbing/heating/lighting repairs	A	1.00	1000.00	0.0000	1,000
1055	General building maintenance and repairs as required	A	1.00	2000.00	0.0000	2,000
2405	General building maintenance and repairs as required	A	1.00	2000.00	0.0000	2,000
2405	Allowance for recycling depot changes and maintenance as required	A	1.00	2000.00	0.0000	2,000
1056	Routine maintenance costs as required	A	1.00	1000.00	0.0000	1,000
Total : BLDG REPAIRS & MTCE						8,000
<hr/>						
01-2-391-409	HYDRO					

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4624	CVWMC Hydro charges	A	1.00	7183.62	0.0000	7,184
5718	CRWMC Hydro to well/fire pump	A	1.00	7634.12	0.0000	7,634
7524	Zeballos hydro	A	1.00	111.30	0.0000	111
1058	Electric utility bill- heat, lights. Power for processing equipment	A	1.00	1788.00	0.0000	1,788
Total : HYDRO						16,717
<hr/>						
01-2-391-410	CARBON OFFSET					
7130	Estimated carbon offset	A	1.00	7488.00	0.0000	7,488
Total : CARBON OFFSET						7,488
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01-2-391-412	JANITORIAL/CLEANING SUPPLIES					
1060	Cleaning supplies/toilet paper/paper towels/misc. equipment	A	1.00	1000.00	0.0000	1,000
Total : JANITORIAL/CLEANING SUPPLIES						1,000
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01-2-391-416	LANDFILL COVER					
5379	Compost for cover material	A	1.00	10000.00	0.0000	10,000
5380	Compost for landfill cover	A	1.00	10000.00	0.0000	10,000
Total : LANDFILL COVER						20,000
<hr/>						
01-2-391-421	RENTAL/LEASE BUILDINGS					
3943	Recycling depot lease - Oyster River	A	12.00	300.00	0.0000	3,600
3943	Headquarters Rd 1/2 storage locker rental	A	1.00	800.00	0.0000	800
Total : RENTAL/LEASE BUILDINGS						4,400
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01-2-391-430	WATER					
1061	Purchase of potable water	A	12.00	106.17	0.0000	1,274
1061	Bulk water purchase (service and washdown water)	A	12.00	106.17	0.0000	1,274
Total : WATER						2,548
<hr/>						
01-2-391-438	CONTRACT SVCS EQUIP/MACH					
5724	Maintenance contract for CVWMC 2013 compactor	A	1.00	4000.00	0.0000	4,000
5724	Maintenance contract for Volvo 70G end loader	A	1.00	8000.00	0.0000	8,000
5724	Maintenance contract for gravel truck	A	1.00	2000.00	0.0000	2,000

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5724	Allowance - repair/maint (endloaders, gravel truck, rail truck, waste compactors, small equip)	A	1.00	16000.00	0.0000	16,000	
5724	2 way radio - repair/maintenance service	A	1.00	3000.00	0.0000	3,000	
7413	Tahsis operational contract support	A	1.00	60000.00	0.0000	60,000	
7413	Tahsis - allowance for landfill equipment maintenance & repair	A	1.00	15000.00	0.0000	15,000	
6969	Zeballos operational contract support	A	1.00	60000.00	0.0000	60,000	
1063	Special waste handling and site maintenance - CIWMC	A	1.00	3183.60	0.0000	3,184	
1063	Maintenance of baler, bobcat, containers	A	1.00	2650.00	0.0000	2,650	
1062	Konica copier mtce - costs shared with other first floor departments	A	0.25	2122.40	0.0000	531	
1062	Cleanup - illegal dumping	A	1.00	20000.00	0.0000	20,000	
1062	Bin maintenance	A	1.00	25000.00	0.0000	25,000	
Total :						CONTRACT SVCS EQUIP/MACH	219,364
<hr/>							
01-2-391-441	FUEL & LUBRICANTS - EQUIP/MACH						
1064	Diesel fuel (marked)	A	1.00	106000.00	0.0000	106,000	
1064	Allowance for small equipment fuel	A	1.00	1061.00	0.0000	1,061	
1064	Grease and other lubricants	A	1.00	5837.00	0.0000	5,837	
1065	Diesel fuel for bobcat loader	A	1.00	647.00	0.0000	647	
1065	Hydraulic oil	A	1.00	135.00	0.0000	135	
1065	Lubricating oils and greases	A	1.00	81.00	0.0000	81	
Total :						FUEL & LUBRICANTS - EQUIP/MACH	113,761
<hr/>							
01-2-391-444	RENTAL/LEASES - MACH/EQUIP						
7467	Education programs - rentals & leases	A	1.00	3000.00	0.0000	3,000	
7467	CR Compost education centre -(wheelchair accessible toilet; power equipment)	A	1.00	1000.00	0.0000	1,000	
1067	Allowance - equipment rental as needed	A	1.00	20000.00	0.0000	20,000	
1068	Allowance for tool and equipment rental	A	1.00	508.00	0.0000	508	
1066	Allowance for equipment requirements outside municipal contracts	A	1.00	6000.00	0.0000	6,000	
1066	Xerox 775 copier shared with other first floor	A	0.25	6300.00	0.0600	1,670	

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depts						
Total :						32,178
RENTAL/LEASES - MACH/EQUIP						
01-2-391-447	REPAIRS/MTCE - MACH/EQUIP					
1069	Allowance - onsite maintenance parts and supplies	A	1.00	2000.00	0.0000	2,000
1069	Front end loaders - onsite maintenance parts and supplies	A	1.00	5000.00	0.0000	5,000
1069	Landfill compactor - onsite parts and maintenance	A	1.00	3000.00	0.0000	3,000
1069	Rail and dump trucks - onsite maintenance parts and supplies	A	1.00	5000.00	0.0000	5,000
1069	CMI REX Model 3-70C Compactor (repair cabin leak)	A	1.00	3000.00	0.0000	3,000
Total :						18,000
REPAIRS/MTCE - MACH/EQUIP						
01-2-391-458	FUEL & LUBRICANTS - VEHICLES					
1073	Fuel - facility service vehicles	A	1.00	3121.00	0.0000	3,121
2727	Fuel - facility service vehicles	A	1.00	7828.00	0.0000	7,828
Total :						10,949
FUEL & LUBRICANTS - VEHICLES						
01-2-391-461	INSURANCE/LICENSE - VEHICLE					
1074	1989 Freightliner FLD-12064 8815LR	A	1.00	522.00	0.0000	522
1074	2007 Sterling Dump truck 8794LR	A	1.00	1413.00	0.0000	1,413
1074	2008 Sterling Dump truck 5114LK 8796LR	A	1.00	823.00	0.0000	823
1074	2009 BigTex flatdeck trailer 49423C	A	1.00	185.00	0.0000	185
1074	2014 GMC Sierra CH0107	A	1.00	1105.00	0.0000	1,105
1074	2004 Toolcat (bobcat) 05914X	A	1.00	46.00	0.0000	46
1074	2012 Volvo L70G wheeled loader	A	1.00	283.00	0.0000	283
1074	New vehicle Jan 2015	A	1.00	1400.00	0.0000	1,400
1074	Allowance for gravel truck	A	1.00	250.00	0.0000	250
2728	2008 Ford Escape 726FVN	A	1.00	1030.00	0.0000	1,030
2728	2010 Ford Crewcab CK6749	A	1.00	1226.00	0.0000	1,226
2728	2014 Nissan Pathfinder 740FVN	A	1.00	1356.00	0.0000	1,356
2728	Claim experience	A	1.00	3298.00	0.0000	3,298
2728	Allowance for new vehicle	A	1.00	1400.00	0.0000	1,400
Total :						14,337
INSURANCE/LICENSE - VEHICLE						

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01-2-391-464	REPAIRS & MTCE - VEHICLE					
1076	Allowance - facility vehicles service and repairs	A	1.00	2500.00	0.0000	2,500
2729	2005 X-Trail	A	1.00	624.00	0.0000	624
2729	Allowance	A	1.00	1040.00	0.0000	1,040
2729	2006 Dodge Caravan 740FVN	A	1.00	1040.00	0.0000	1,040
2729	2008 Ford Escape 726FVM	A	1.00	1040.00	0.0000	1,040
2729	2010 Ford Crewcab CK6749	A	1.00	1040.00	0.0000	1,040
Total :						7,284
01-2-391-468	MINOR CAPITAL					
3265	Office furniture and fixtures	A	1.00	3000.00	0.0000	3,000
3265	Quanset hut for loader and new equipment storage (end walls enclosed fabric & steel framing)	A	1.00	12500.00	0.0000	12,500
5399	Cfwd 2014 CRWMC HHW storage improvements	A	1.00	15000.00	0.0000	15,000
7264	Cfwd 2014 Gold River binwall safety improvements (\$25,000 cfwd 2012)	A	1.00	35000.00	0.0000	35,000
6303	Cfwd 2014 HHW product care structure	A	1.00	25000.00	0.0000	25,000
6303	HHW product care structure addl requirement	A	1.00	10000.00	0.0000	10,000
6303	Cfwd 2014 HIWMC perimeter fencing	A	1.00	15000.00	0.0000	15,000
6303	Cfwd 2014 Hornby binwall safety improvements (\$18,000 cfwd 2012, \$1,000 cfwd 2013)	A	1.00	19000.00	0.0000	19,000
3315	Cfwd 2014 CI WMC binwall for steel scrap (2013 RMS study - safety)	A	1.00	5000.00	0.0000	5,000
3315	CI WMC binwall for steel scrap (2013 RMS study - safety) additional requirement	A	1.00	5000.00	0.0000	5,000
2900	Allowance	A	1.00	50000.00	0.0000	50,000
2900	Quantrix software (4 additional licenses)	A	1.00	6000.00	0.0000	6,000
2900	CV binwall expansion - reinstatement of wood waste diversion program	A	1.00	47000.00	0.0000	47,000
2900	MMBC recycling depots improvements	A	1.00	47200.00	0.0000	47,200
2900	Quanset hut for MMBC storage (end walls enclosed fabric & steel framing)	A	1.00	12500.00	0.0000	12,500
Total :						307,200
01-2-391-480	TRANSFER TO CAPITAL					

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1090	Annual machinery & equipment and project allowance	A	1.00	120000.00	0.0000	120,000
1090	Comox Valley WMC gravel truck replacement	A	1.00	150000.00	0.0000	150,000
1090	CV admin office trailer - staff and construction conference room	A	1.00	120000.00	0.0000	120,000
1090	SWS Vehicle (replacement)	A	1.00	35000.00	0.0000	35,000
1090	Gold River landfill closure	A	1.00	99800.00	0.0000	99,800
1090	20' rollup door container for hazardous waste storage	A	1.00	12500.00	0.0000	12,500
1090	20' rollup door container for loader/equip storage	A	1.00	12500.00	0.0000	12,500
Total : TRANSFER TO CAPITAL						549,800
<hr/>						
01-2-391-485	RESERVE CONTR - CAPITAL WORKS/MACH/EQI					
1095	Capital works reserve contribution	A	1.00	50000.00	0.0000	50,000
Total : RESERVE CONTR - CAPITAL WORKS/MACH/EQI						50,000
<hr/>						
01-2-391-489	RESERVE CONTR OTHER					
1104	Future expenditure reserve contribution	A	1.00	100000.00	0.0000	100,000
Total : RESERVE CONTR OTHER						100,000
<hr/>						
01-2-391-505	DEBT CHARGES-PRINCIPAL					
7471	2014 VOC/CCR interim financing \$375,000 @ 2%	A	1.00	72500.00	0.0000	72,500
7471	2015 VOC interim financing \$1,942,460 @ 2%	A	1.00	376151.00	0.0000	376,151
Total : DEBT CHARGES-PRINCIPAL						448,651
<hr/>						
01-2-391-506	DEBT CHARGES-INTEREST					
6823	New debt 2015 L/A Bylaw 351 - \$9,390,245 @ 4% 20 yrs	A	1.00	187805.00	0.0000	187,805
7472	2014 VOC/CCR interim financing \$375,000 @ 2%	A	1.00	7500.00	0.0000	7,500
7472	2015 VOC interim financing \$1,942,460 @ 2%	A	1.00	38849.00	0.0000	38,849
Total : DEBT CHARGES-INTEREST						234,154

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Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
5 --> CAPITAL REVENUE SOURCES						
391 --> COMOX STRATHCONA SOLID WASTE MANAGEMENT						
01-5-391-142 LONG TERM DEBT PROCEEDS						
6820	2015 new debt LA Bylaw 351 (CR/CV Closures & CV Eng landfill)	A	1.00	-9390244.00	0.0000	-9,390,244
Total :						-9,390,244
01-5-391-145 TRANSFER FR RESERVE						
7036	CV closure reserve Gold River landfill closure phase 1	A	1.00	-142988.00	0.0000	-142,988
7036	CV Closure Cfwd 2014 Campbell River closure phase 1	A	1.00	-90000.00	0.0000	-90,000
7038	Gold River landfill closure phase 1	A	1.00	-371912.00	0.0000	-371,912
7038	Purchase of land for Zeballos transfer station	A	1.00	-200000.00	0.0000	-200,000
7038	Purchase of land for Tahsis transfer station	A	1.00	-200000.00	0.0000	-200,000
7038	Cfwd 2014 SWS vehicle replacement (net of trade in)	A	1.00	-23000.00	0.0000	-23,000
7064	#831 Engineered landfill reserve - Cfwd 2014 Comox Valley New LF Expansion Design PH 1	A	1.00	-156000.00	0.0000	-156,000
Total :						-1,183,900
01-5-391-148 TRANSFER FR OPERATING FUND						
1830	Annual machinery & equipment and project allowance	A	1.00	-120000.00	0.0000	-120,000
1830	Comox Valley WMC gravel truck replacement	A	1.00	-150000.00	0.0000	-150,000
1830	CV admin office trailer - staff and construction conference room	A	1.00	-120000.00	0.0000	-120,000
1830	SWS Vehicle (replacement)	A	1.00	-35000.00	0.0000	-35,000
1830	Gold River landfill closure phase 1	A	1.00	-89300.00	0.0000	-89,300
1830	20' rollup door container for hazardous waste storage	A	1.00	-12500.00	0.0000	-12,500
1830	20' rollup door container for loader/equip storage	A	1.00	-12500.00	0.0000	-12,500
1830	Gold River landfill closure design (EBA contract completion 2015)	A	1.00	-10500.00	0.0000	-10,500
Total :						-549,800

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Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
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Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
6 -->	CAPITAL EXPENDITURES					
391 -->	COMOX STRATHCONA SOLID WASTE MANAGEMENT					
01-6-391-469	LAND					
7586	Purchase of land for Tahsis transfer station	A	1.00	200000.00	0.0000	200,000
7587	Purchase of land for Zeballos transfer station	A	1.00	200000.00	0.0000	200,000
	Total : LAND					400,000
01-6-391-471	BUILDING					
2619	CV admin office trailer - staff and construction conference room	A	1.00	120000.00	0.0000	120,000
	Total : BUILDING					120,000
01-6-391-474	SOLID WASTE INFRASTRUCTURE					
7430	Comox Valley closure phase 1 (\$8,000,000 new and \$50,000 cfwd)	A	1.00	8050000.00	0.0000	8,050,000
7430	Comox Valley new engineered landfill expansion design Phase 1 (\$800,000 plus \$156,000 cfwd)	A	1.00	956000.00	0.0000	956,000
7431	Campbell River closure phase 2 engineering	A	1.00	350000.00	0.0000	350,000
7431	Cfwd 2014 Campbell River closure phase 1 (bear fence & traffic barriers)	A	1.00	100000.00	0.0000	100,000
7431	Cfwd 2014 Campbell River closure phase 1 (final landscaping)	A	1.00	30000.00	0.0000	30,000
7432	Gold River landfill closure design (EBA contract completion 2015)	A	1.00	10500.00	0.0000	10,500
7432	Gold River landfill closure phase 1	A	1.00	604200.00	0.0000	604,200
1896	Allowance for capital projects	A	1.00	60000.00	0.0000	60,000
	Total : SOLID WASTE INFRASTRUCTURE					10,160,700
01-6-391-475	MACHINERY & EQUIPMENT					
7437	20' Rollup door container for hazard waste storage	A	1.00	12500.00	0.0000	12,500
1900	Allowance for capital equipment	A	1.00	60000.00	0.0000	60,000
1900	20' Rollup door container for mmbc recycle depot	A	1.00	12500.00	0.0000	12,500
	Total : MACHINERY & EQUIPMENT					85,000
01-6-391-478	VEHICLES					

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Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
2470	SWS Vehicle replacement	A	1.00	35000.00	0.0000	35,000
2470	Comox Valley WMC gravel truck replacement	A	1.00	150000.00	0.0000	150,000
2470	Cfwd 2014 SWS vehicle replacement (net of trade in)	A	1.00	23000.00	0.0000	23,000
Total : VEHICLES						208,000
01-6-391-498	MFA ISSUE EXPENSE/DRF DEPOSITS					
6821	2015 new debt LA Bylaw 314 (CR/CV Closures & CV Eng landfill)	A	1.00	150244.00	0.0000	150,244
Total : MFA ISSUE EXPENSE/DRF DEPOSITS						150,244

Appendix B

2015 FP - SWMP Capital Schedule

Oct-14

Item	Item	2015 ¹	2016	2017	2018	2019	Total Budget
1	Campbell River Closure	\$ 480,000.00	\$ 9,200,000.00		\$ 125,000.00	\$ 3,450,000.00	\$ 13,125,000.00
2	Comox Valley Closure	\$ 8,050,000.00			\$ 105,000.00	\$ 2,500,000.00	\$ 10,655,000.00
3b	Comox Valley New Landfill Expansion	\$ 956,000.00	\$ 100,000.00	\$ 20,700,000.00			\$ 21,750,000.00
4	Gold River Landfill Closure	\$ 604,200.00			\$ 130,000.00	\$ 2,132,000.00	\$ 2,866,200.00
5	Gold River TS Upgrade		\$ 688,859.00				\$ 688,859.00
6	Tahsis Landfill Closure				\$ 130,000.00	\$ 1,735,000.00	\$ 1,865,000.00
7	Tahsis Transfer Station		\$ 676,936.00				\$ 676,936.00
8	Zeballos Landfill Closure				\$ 80,000.00	\$ 922,500.00	\$ 1,002,500.00
9	Zeballos Transfer Station		\$ 676,936.00				\$ 676,936.00
10	Sayward Landfill Closure				\$ 90,000.00	\$ 300,000.00	\$ 390,000.00
11	Cortes Island Closure				\$ 90,000.00	\$ 300,000.00	\$ 390,000.00
	Total	\$ 9,954,200.00	\$ 11,342,731.00	\$ 20,700,000.00	\$ 750,000.00	\$ 11,339,500.00	\$ 54,086,431.00

Table 5 Notes:

Note¹ - 2015 Budgets contain estimated carry-forward from 2014 Budget

- 1 - 9 Engineers construction costs estimates with contingency and budget factors as noted below.
 - 1 2015 SCS revised engineering design costs; 2016 and 2019 SCS Class C estimates (includes: 30% contingency, 15% budget factor, CQA/QA and PM)
 - 2 2015 EBA Class A construction estimate (10% contingency, CQA/QC and PM, 15% budget factor); 2019 EBA Class C construction estimate, CQA/QC and PM, 15% budget factor)
 - 3 2015 EBA design (includes new work - leachate facility with 20% contingency); 2017 EBA Class C construction estimate (contingency 30%, CQA and PM, 15% budget factor); and 2019 EBA Class C construction estimate (CQA/QC and PM, 15% budget factor)
 - 4 2015 EBA Class C estimate (30% contingency, 15% budget factor, PM CQA/QC); 2019 EBA Class C estimate (30% contingency, budget factor, PM CQA/QC)
 - 5 2016 AECOM Class B construction estimate (20% contingency, 20% budget factor)
 - 6 2019 EBA Class C estimate (30% contingency, budget factor, PM CQA/QC)
 - 7 2016 AECOM Class B construction estimate (20% contingency, 20% budget factor)
 - 8 2019 EBA Class C estimate (30% contingency, budget factor, PM CQA/QC)
 - 9 2016 AECOM Class B construction estimate (20% contingency, 20% budget factor)
 - 10 Staff approximation; to be adjusted when liability table available (wells \$50,000, Eng. \$20,000, test pits \$10,000, surveys \$10,000)
 - 11 Staff approximation; to be adjusted when liability table available (wells \$50,000, Eng. \$20,000, test pits \$10,000, surveys \$10,000)

Table 1 - 5 Notes Definitions:

- PM - Project Management
- CQA - Construction Quality Assurance
- QC - Inspection of construction methods and quality
- budget factor - increase added by CSWM to assure appropriation is sufficient

Cost Estimate Classification Definitions

It is important to recognize that, until a project is actually constructed, a cost estimate represents the best judgment of the professional engineer in the light of their experience and knowledge and the information available at the time. Its completeness and accuracy is influenced by many factors, including the project status and development stage.

Estimates have a limited life, and are subject to inflation and fluctuating market conditions as well as scope variation.

Class A estimate (±10-15%): A detailed estimate based on quantity take-off from final drawings and specifications. It is used to evaluate tenders or as a basis of cost control during day-labor construction.

Class B estimate (±15-25%): An estimate prepared after site investigations and studies have been completed and the major systems defined. It is based on a project brief and preliminary design. It is used for obtaining effective project approval and for budgetary control.

Class C estimate (±25-40%): An estimate prepared with limited site information and based on probable conditions affecting the project. It represents the summation of all identifiable project elemental costs and is used for program planning, to establish a more specific definition of client needs and to obtain preliminary project approval.

Class D estimate (±50%): A preliminary estimate which, due to little or no site information, indicates the approximate magnitude of cost of the proposed project, based on the client's broad requirements. This overall cost estimate may be derived from lump sum or unit costs for a similar project. It may be used in developing long term capital plans and for preliminary discussion of proposed capital projects.