

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

DATE: March 3, 2015

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

FROM: Debra Oakman, CMA
Chief Administrative Officer

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

Purpose

To provide the Comox Strathcona waste management (CSWM) board with the recommended 2015-2019 financial plan 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.

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. Over the 2015-2019 recommended financial plan the CSWM service is focused on implementing the SWMP amendment that was completed in 2012, and then approved by the Minister of Environment in 2013.

Financial Plan Highlights

The 2015-2019 CSWM financial plan was first presented in September and November 2014 as the preliminary financial plan for the service. The plan was refined in early 2015 by including more accurate actual cost information and then presented again as the proposed financial plan at the January and February, 2015 board meetings. A final update of the financial plan has been prepared and is attached as Appendix A, which includes some minor updates from the previously proposed version. The following changes have been incorporated in the recommended 2015-2019 CSWM financial plan:

- Account code 011-391-140 (short term debt proceeds)
Short term debt proceeds are used to pay the Village of Cumberland for road improvements included in the host community agreement. Based on updated cash flow information provided by the Village, this amount has increased slightly over the proposed budget.
- Account code 011-391-150 (surplus prior year)
With the completion and closing off of the CVRD's fiscal year-end in February a more accurate accounting of the 2014 actual costs is now included in the recommended plan. This has provided \$143,422 in additional surplus than was previously estimated in the proposed budget.
- Account code 012-391-220 (salaries & wages)
In order to support special policy analysis research and project work associated with investigating larger regional solid waste solutions, including working with the Association of Vancouver Island and Coastal Communities (AVICC), the student position reflects a four month term and includes wages/benefits. The objective is to attract a 4th year university student with business and environmental (preferably solid waste) background.
- Account code 012-391-262 (Contracts – operating)
The composting program at the CVWMC no longer includes the rental of the Gore cover material. Ongoing rental costs exceeded the purchase price and as a result the \$50,000 previously provided in the proposed budget for rental has been moved to the capital side of the budget and the Gore cover material purchased.
- Account code 012-391-303 (Recycling/Diversion Initiatives)
The proposed financial plan includes \$400,000 for the continued operation of the Household Hazardous Waste (HHW) programs. Upon further review of the 2014 actual costs for the HHW program the recommended budget has been reduced by \$50,000.
- Account code 012-391-387 (other professional fees)
In order to assist the management team in transitioning to a new senior manager; research ongoing board initiatives and providing timely, accurate feedback on other service needs that may emerge during the year \$100,000 is included.

The net result of the above changes has allowed for an increase in the 'transfer from operations' in order to fund major infrastructure projects, as well as a reduction in the transfer from reserves. In addition, the vehicle replacement schedule was further reviewed and a pick-up truck replacement deferred.

The recommended 2015-2019 CSWM financial plan is focused on the continued efficient operation and optimization of the solid waste service as well as the implementation of closure and construction projects as identified in the service's SWMP.

Recommendation from the chief administrative officer:

THAT the recommended 2015-2019 financial plan for Comox Strathcona Waste Management service be approved.

Respectfully:

D. Oakman

Debra Oakman, CMA
Chief Administrative Officer

Prepared by:

M. Rutten

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

Attachments: Appendix A – Recommended Comox Strathcona Solid Waste Management 2015 – 2019 Financial Plan, Function # 391 with 2015 details



Budget Departmental by Class

Appendix A

From Category : 3 To Category : 391
 Account Code : 0?-?-???-??? To : 0?-?-???-???

Budget Detail : Recommended Budget
 Year : 2015

Account Code	Account Description	2014 Actual Value	2014 Budget Value	2015 Recommende Budget	2016 Financial Plan	2017 Financial Plan	2018 Financial Plan	2019 Financial Plan
1 --> GENERAL REVENUE FUND - CVRD								
391 --> COMOX STRATHCONA SOLID WASTE MANAGEMENT								
01-1-391-005	GIL FED GOVT	977	0	0	0	0	0	0
01-1-391-009	GIL LOCAL GOVT	12,187	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	6,724,923	7,028,000	8,502,565	9,347,155	9,347,155	9,347,155	9,347,155
01-1-391-128	OTHER REVENUE	452	0	0	0	0	0	0
01-1-391-130	RECOVERIES - WAGES & BENEFITS	78	0	0	0	0	0	0
01-1-391-131	RECOVERIES - MMBC INCENTIVES	39,845	0	66,200	66,200	66,200	66,200	66,200
01-1-391-132	RECOVERIES - SCRAP	256,022	35,000	120,000	120,000	120,000	120,000	120,000
01-1-391-133	RECOVERIES OTHER	16,315	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	222,790	375,000	2,094,745	857,540	0	870,000	0
01-1-391-150	SURPLUS PRIOR YEAR	0	0	257,422	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		7,879,831	8,080,600	11,754,067	11,221,700	11,367,529	13,462,413	13,499,016
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OPERATING REVENUE Total		7,879,831	8,080,600	11,754,067	11,221,700	11,367,529	13,462,413	13,499,016
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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	222,790	375,000	2,094,745	857,465	0	870,000	0
01-2-391-214	GRANTS - COND LOCAL AGENCIES	31,107	12,000	12,000	12,000	12,000	12,000	12,000
01-2-391-216	MUNICIPAL CONTRACT	153,820	147,720	145,520	165,520	257,520	257,520	257,520
01-2-391-220	SALARIES & WAGES	1,226,082	1,264,473	1,384,457	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	257,983	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	2,236	0	0	0	0	0	0
01-2-391-246	BANK CHARGES	21,033	27,000	22,000	23,000	23,000	23,000	23,000
01-2-391-251	CASH OVERAGE/SHORTAGE	189	0	0	0	0	0	0
01-2-391-257	CLOTHING/LAUNDERING	4,600	4,896	6,737	6,838	6,943	7,048	7,154
01-2-391-262	CONTRACTS - OPERATING	2,482,512	2,875,050	2,705,000	2,682,250	2,764,534	2,808,852	2,811,205
01-2-391-266	DELIVERIES/TRANSPORTATION	8,301	9,500	10,308	10,336	10,371	10,408	10,444
01-2-391-270	FREON REMOVAL	4,440	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	7,368	4,500	6,000	6,046	6,091	6,137	6,184



Budget Departmental by Class

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

Budget Detail : Recommended Budget
 Year : 2015

Account Code	Account Description	2014	2014	2015	2016	2017	2018	2019
		Actual Value	Budget Value	Recommend d Budget	Financial Plan	Financial Plan	Financial Plan	Financial Plan
01-2-391-281	MATERIALS & SUPPLIES	18,203	23,156	24,996	26,514	26,759	27,007	27,258
01-2-391-284	MEETING EXPENSE	9,066	10,724	12,150	12,150	12,150	12,150	12,150
01-2-391-293	OFFICE EXPENSES	10,540	13,000	14,162	14,380	14,594	14,805	19,886
01-2-391-296	POSTAGE	814	0	0	0	0	0	0
01-2-391-303	RECYCLING/DIVERSION INITIATIVES	282,801	282,509	664,947	942,447	942,470	942,494	942,518
01-2-391-305	SAFETY EQUIPMENT	1,825	5,000	5,250	5,280	5,310	5,340	5,371
01-2-391-311	SIGNS	9,932	11,500	11,500	11,500	11,500	11,500	11,500
01-2-391-314	TELEPHONE & ALARM LINES	14,877	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	38,452	36,372	33,309	23,982	24,054	24,130	24,206
01-2-391-320	TRAVEL	22,566	33,300	37,241	37,332	37,424	37,518	37,613
01-2-391-335	ADVERTISING	43,896	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	1,887	3,000	3,000	3,000	3,000	3,000	3,000
01-2-391-366	ENGINEERING FEES	375,530	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	67,968	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	246,750	146,750	146,750	156,750	146,750
01-2-391-400	CONTRACTED SVCS BLDG/LAND MTCE	89,100	66,872	160,528	139,109	138,716	139,215	139,671
01-2-391-403	BLDG REPAIRS & MTCE	776	8,000	8,000	8,045	8,090	8,137	8,184
01-2-391-409	HYDRO	9,266	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	824	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	317,697	393,145	219,365	219,660	84,961	85,254	85,552
01-2-391-441	FUEL & LUBRICANTS - EQUIP/MACH	100,565	109,554	113,761	115,462	117,193	118,951	120,735
01-2-391-444	RENTAL/LEASES - MACH/EQUIP	6,334	26,138	32,178	32,516	32,861	33,178	33,499
01-2-391-447	REPAIRS/MTCE - MACH/EQUIP	9,002	29,020	18,000	15,225	15,453	15,684	15,921
01-2-391-458	FUEL & LUBRICANTS - VEHICLES	8,776	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	2,249	6,222	7,284	7,322	7,360	7,398	7,437
01-2-391-468	MINOR CAPITAL	36,626	177,000	307,200	50,000	50,000	50,000	50,000
01-2-391-480	TRANSFER TO CAPITAL	801,276	46,652	684,022	340,000	355,017	35,000	680,000
01-2-391-485	RESERVE CONTR - CAPITAL WORKS/MACH/EQUIP	50,000	50,000	50,000	157,632	50,000	50,000	50,000
01-2-391-489	RESERVE CONTR OTHER	100,000	100,000	100,000	190,167	100,000	134,058	117,246
01-2-391-505	DEBT CHARGES-PRINCIPAL	0	45,000	456,815	953,600	1,367,928	2,282,388	2,317,925
01-2-391-506	DEBT CHARGES-INTEREST	31	10,000	220,190	654,802	1,291,337	1,718,324	1,952,741



2015 Recommended Budget

Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
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
	REQN ELECT/SPEC PROV GOVT					
01-1-391-020	REQN MUNICIPAL					
7424		A	1.00	-446175.00	0.0000	-446,175
	Total :					-446,175
	REQN MUNICIPAL					
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
	TIPPING FEES					
01-1-391-131	RECOVERIES - MMBC INCENTIVES					
7589	MMBC incentive estimate	A	1.00	-66200.00	0.0000	-66,200
	Total :					-66,200
	RECOVERIES - MMBC INCENTIVES					
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
	RECOVERIES - SCRAP					
01-1-391-135	RECOVERIES-OTHER FUNCTIONS					
6715	Recovery from Royston - Transfer of time Manager of solid waste/branch assistant. Tsfr fr	A	1.00	-2000.00	0.0000	-2,000



2015 Recommended Budget

Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
	function #366					
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 :						-6,000
RECOVERIES-OTHER FUNCTIONS						
01-1-391-140	SHORT TERM DEBT PROCEEDS					
7473	VOC agreement interim financing - Cumblerland Agreement #1 2014	A	1.00	-152209.60	0.0000	-152,210
7473	VOC agreement interim financing - Cumblerland Agreement #2 2015	A	1.00	-1942535.00	0.0000	-1,942,535
Total :						-2,094,745
SHORT TERM DEBT PROCEEDS						
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
216	General surplus	A	1.00	-143422.00	0.0000	-143,422
Total :						-257,422
SURPLUS PRIOR YEAR						



2015 Recommended Budget

Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
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	2094744.60	0.0000	2,094,745
Total :	GRANTS COND LOCAL GOVT					2,094,745
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
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



2015 Recommended Budget

Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
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 :						145,520
MUNICIPAL CONTRACT						

Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
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
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	Policy Analyst (4 month term)	A	1.00	25000.00	0.0000	25,000
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



2015 Recommended Budget

Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
Total :						1,384,457
SALARIES & WAGES						
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 :						29,550
DIRECTORS REMUNERATION						
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 :						373,884
BENEFITS						
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 :						26,754
WCB						
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 :						22,000
BANK CHARGES						
01-2-391-257	CLOTHING/LAUNDERING					
995	Safety boots, rain gear, gloves	A	1.00	1400.00	0.0000	1,400
995	Allowance - clothing/laundry	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
CLOTHING/LAUNDERING						
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



2015 Recommended Budget

Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
7032	CVWMC Organic composting (Net Zero)	A	1.00	145000.00	0.0000	145,000
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 Mult-Material recycling depot program (incentives estimate = \$66,200)	A	1.00	200000.00	0.0000	200,000
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 :						2,705,000

CONTRACTS - OPERATING

Account Code	Account Name	Status	Quantity	Rate	Burden %	Amount
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



2015 Recommended Budget

Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
Total :		DELIVERIES/TRANSPORTATION				10,308
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 management centre	A	1.00	2080.00	0.0000	2,080
Total :		FREON REMOVAL				9,340
01-2-391-275	PERMITS/LICENSES					
2928	Two way radio licence fees	A	1.00	3000.00	0.0000	3,000
Total :		PERMITS/LICENSES				3,000
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 :		SOFTWARE LICENCE/MAINTENANCE				6,000
01-2-391-281	MATERIALS & SUPPLIES					
7462	Education programs - materials & supplies	A	1.00	5000.00	0.0000	5,000
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
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
01-2-391-293	OFFICE EXPENSES					
1018	CV Waste Mgmt Centre stationery & supplies	A	1.00	937.00	0.0000	937



2015 Recommended Budget

Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount	
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
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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	
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	350000.00	0.0000	350,000	
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	664,947
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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



2015 Recommended Budget

Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
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
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 :		TELEPHONE & ALARM LINES				13,853
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 :		TIPPING FEES - DRYWALL/GYPSUM				0
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



2015 Recommended Budget

Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
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 :		TRAINING/DEVELOPMENT & CONFERENCES				33,309
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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
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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
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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



2015 Recommended Budget

Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
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 production is Cortes Island specific.	A	1.00	355.00	0.0000	355
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



2015 Recommended Budget

Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
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
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
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
01-2-391-385		GIS SERVICES				
7483	GIS services	A	1.00	3800.00	0.0000	3,800
Total :		GIS SERVICES				3,800
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



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Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
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
1053	Senior management transition	A	1.00	25000.00	0.0000	25,000
1053	GM initiatives	A	1.00	75000.00	0.0000	75,000
Total :		OTHER PROF FEES				246,750

Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
01-2-391-400	CONTRACTED SVCS BLDG/LAND MTCE					
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

Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
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	A	1.00	2000.00	0.0000	2,000



2015 Recommended Budget

Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
	maintenance as required					
1056	Routine maintenance costs as required	A	1.00	1000.00	0.0000	1,000
	Total :					8,000
	BLDG REPAIRS & MTCE					
01-2-391-409	HYDRO					
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 :					16,717
	HYDRO					
01-2-391-410	CARBON OFFSET					
7130	Estimated carbon offset	A	1.00	7488.00	0.0000	7,488
	Total :					7,488
	CARBON OFFSET					
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 :					1,000
	JANITORIAL/CLEANING SUPPLIES					
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 :					20,000
	LANDFILL COVER					
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 :					4,400
	RENTAL/LEASE BUILDINGS					
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 :					2,548
	WATER					
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



2015 Recommended Budget

Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
5724	Maintenance contract for gravel truck	A	1.00	2000.00	0.0000	2,000
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

01-2-391-441 FUEL & LUBRICANTS - EQUIP/MACH		Status	Quantity	Rate	Burden %	Amount
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

01-2-391-444 RENTAL/LEASES - MACH/EQUIP		Status	Quantity	Rate	Burden %	Amount
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 depts	A	0.25	6300.00	0.0600	1,670
Total :		RENTAL/LEASES - MACH/EQUIP				32,178



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Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
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
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
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
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



2015 Recommended Budget

Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
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 :		REPAIRS & MTCE - VEHICLE				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 :		MINOR CAPITAL				307,200
01-2-391-480	TRANSFER TO CAPITAL					
1090	Transfer to capital	A	1.00	684022.00	0.0000	684,022
Total :		TRANSFER TO CAPITAL				684,022
01-2-391-485	RESERVE CONTR - CAPITAL WORKS/MACH/EQU					
1095	Capital works reserve contribution	A	1.00	50000.00	0.0000	50,000
Total :		RESERVE CONTR - CAPITAL WORKS/MACH/EQU				50,000
01-2-391-489	RESERVE CONTR OTHER					



2015 Recommended Budget

Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
1104	Future expenditure reserve contribution	A	1.00	100000.00	0.0000	100,000
Total :		RESERVE CONTR OTHER				100,000
01-2-391-505	DEBT CHARGES-PRINCIPAL					
7471	2014 VOC interim financing \$200,000 @ 2%	A	1.00	39215.00	0.0000	39,215
7471	2015 VOC interim financing \$1,942,535 @ 2%	A	1.00	384100.00	0.0000	384,100
7471	2014 CCR interim financing \$175,000 @ 2%	A	1.00	33500.00	0.0000	33,500
Total :		DEBT CHARGES-PRINCIPAL				456,815
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 interim financing \$200,000 @ 2% (1st drawdown in Dec 2014,/2nd drawdownw Apr 2015)	A	1.00	2985.00	0.0000	2,985
7472	2015 VOC interim financing \$1,942,535 @ 2% (drawdown Apr 30)	A	1.00	25900.00	0.0000	25,900
7472	2014 CCR interim financing \$175,000 @ 2%	A	1.00	3500.00	0.0000	3,500
Total :		DEBT CHARGES-INTEREST				220,190



2015 Recommended Budget

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	Closure reserve Gold River landfill closure phase 1	A	1.00	-614700.00	0.0000	-614,700
7036	Closure reserve Cfwd 2014 Campbell River closure phase 1	A	1.00	-90000.00	0.0000	-90,000
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	-7478.00	0.0000	-7,478
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 :					-1,068,178
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	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	Gore cover (organic composting CVWMC)	A	1.00	-53500.00	0.0000	-53,500
1830	Purchase of land for Tahsis transfer station	A	1.00	-192522.00	0.0000	-192,522
1830	Cfwd 2014 SWS vehicle replacement (net of trade in)	A	1.00	-23000.00	0.0000	-23,000
	Total :					-684,022



2015 Recommended Budget

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
7430	CVWMC Gore cover (organic composting)	A	1.00	53500.00	0.0000	53,500
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					10,214,200
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					
2470	Comox Valley WMC gravel truck replacement	A	1.00	150000.00	0.0000	150,000



2015 Recommended Budget

Account Code ID	Account Name Description	Status	Quantity	Rate	Burden %	Amount
2470	Cfwd 2014 SWS vehicle replacement (net of trade in)	A	1.00	23000.00	0.0000	23,000
Total :						173,000
<hr/>						
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 :						150,244