

DATE: October 31, 2014

FILE: 5360-01

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

FROM: Debra Oakman, CMA
Chief Administrative Officer

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

Purpose

To provide the Comox Strathcona waste management (CSWM) board with the preliminary 2015 – 2019 financial plan and work plan highlights for the CSWM, 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 solid waste board adopted CSWM regional solid waste service financial planning policy (Policy Reference 1700-00) on November 3, 2011.

As per 816(1) of the *Local Government Act*, "a board must undertake a process of public consultation regarding the proposed financial plan before it is adopted." Financial plans are presented in open session and financial plan summaries are posted on the CVRD website throughout the proposed, recommended and adopted stages. The five year financial plan is required to be adopted by March 31st as per section 815(1) of the *Local Government Act*.

Strategic plan connections

Strategic 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 Comox Strathcona solid waste management plan (SWMP);
- Campbell River waste management centre (CRWMC) landfill design and closure construction as required by the MoE and per the SWMP;
- Comox Valley waste management centre (CVWMC) updated operation closure plan and landfill closure construction as required by the MoE and per the SWMP;
- Comox Valley (CVWMC) landfill expansion new cell design and construction as per the CS 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 facility;
- Make application to the MoE to formally close the Cortes Island and Sayward landfills.

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 previously implemented a communication plan for tipping fee amendments, prior to and after the final adoption of the recommended amendments to Bylaw 170. Future planned amendments include an increase in municipal solid waste tipping fees from the current rate of \$110 per tonne to \$120 per tonne effective January 1, 2015 and \$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 public and First Nations consultation. Key objectives of the plan are to provide a 10 year compliant solid waste disposal strategy, facility operation within provincial regulations, targets diversion goals and provides 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 benefiting from the update to the SWMP amendment, completed in 2012 and signed by the Minister of Environment in 2013.

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

In addition, the service provides to the MoE and auditors annual reports which demonstrate operational, 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 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 pending for increased bird deterrent program at regional disposal facilities of CRWMC and CVWMC;
- Cortes Island transfer station revised operation contract awarded and successful transition to new contractor;
- Improved MoE operational compliance inspection report received for CV landfill, permit No. MR 5050.

Financial plan highlights

Highlights of the 2015 – 2019 preliminary budget include:

Revenue Sources

Actual waste stream tonnages received through September 2014 are slightly above 2014 budget predictions and no shortfall is expected in 2014 actuals. Monthly and yearly actual variations in tonnages are within the past five year normal range. For municipal solid waste (MSW) and construction and demolition (C&D) waste, over the last three months (July – September) trending is up compared to 2012 and 2013 tonnages by approximately 500 tonnes per month. Revenue received from MSW and C&D represent over 80 per cent of service operational funding. Actual to date scrap metal revenues for 2014 are \$164,000 above expected 2014 budget value of \$35,000. MMBC diversion program incentive recoveries for recovered recyclables from May through September are \$34,660.

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) declining MSW and C&D waste tonnages (revenue) the following additional revenue increases are recommended to meet the financial requirements for the next five years. In addition, long term financial modeling shows increasing trends (as noted in AECOM Solid Waste Management Financial Model Assessment presented ([link](#))) in operational costs based on the SWMP and presented to the CSWM board starting at the September 2013 meeting.

Recommended 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 ¹ | \$120/tonne | \$130/tonne |
| C&D Tipping Fee ¹ | \$120/tonne | \$130/tonne |

Table 1 – Note¹: Tipping fee increases are \$10/tonne over the previous year’s existing rate.

Additional Table 1 notes include:

1. Table 1 - 2015 proposed Bylaw 170 amendments. A summary of all amendments and tipping fee rate changes, bylaw no. 170, to be effective January 1, 2015 will be presented at the November 2014 board meeting.
2. Table 1 - 2015 tipping fees are comparable to some districts including the Regional District of Nanaimo (\$125/tonne) and Mount Waddington Regional District (\$125/tonne)
3. Tipping fee increase schedule is not extended to 2019 due to waste stream losses 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 preliminary financial plan. Seven per cent increase in staffing and wages/benefits per budget object codes 220, 225, and 238 between 2014 budget variance and 2015 preliminary budget, are a result of approved staffing changes.

Operations

Successes in 2014 include ongoing implementation of the MMBC recycling depot program which when completed will convert eleven existing depots to the MMBC program and provide incentives 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. Residential household hazardous wastes (HHW) chemicals collected and disposed of by contract at the permanent facilities in Campbell River and Comox Valley are exceeding expectations thus far in 2014.

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. Additionally, new operations contracts were completed for Cortes Island transfer station as well the Campbell River transfer station and landfill facilities.

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 from previous counts of several thousand birds per day down to less than 100 at any one time. As a result, a request for proposal (RFP) was issued and a recommendation for contract award presented to the CSWM board at the November 2014 meeting for continued bird control services starting in January 2015.

Table 2. Highlights of variances 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 | \$59,970 | (\$21,970) |
| Recycling/Diversion Initiatives – object code 303 | \$282,509 | \$158,600 | \$123,909 |

Table 2, Note¹ – 2014 year to date values are from posted invoices to October 31, 2014.

Additional Table 2 notes include:

1. Legal fees include Campbell River facility operations contract renewal work, CR facility tenure transfer agreement, MMBC contract review and CR phase one closure contract review.
2. Recycling/Diversion Initiatives – HHW is a portion the 303 code and actual 2014 disposal costs are projected to be higher than 2014 adopted budget due to HHW product recovery costs.

For the 2015 preliminary budget, operational program adjustments resulting in key variations in the 2015 - 2019 preliminary financial plan are based upon 2014 actual values to date and 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 to 2015 proposed budget.

| 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 | \$2,710,000 | (\$165,050) |
| 4 | Recycling/Diversion Initiatives | 303 | \$282,509 | \$714,947 | \$432,438 |
| 5 | Advertising | 335 | \$95,000 | \$72,500 | (\$22,500) |
| 6 | Engineering Fees | 366 | \$514,654 | \$515,000 | \$346 |
| 7 | Legal Fees | 381 | \$38,000 | \$45,000 | \$7,000 |
| 8 | Contract Services - Bldg & Land Maint | 400 | \$66,872 | \$137,328 | \$70,456 |
| 9 | Contract Services - Equip & Machinery | 438 | \$393,145 | \$219,365 | (\$173,780) |
| 10 | Minor Capital | 468 | \$177,000 | \$153,200 | (\$23,800) |
| 11 | Interest and Principal | 505, 506 | \$55,000 | \$680,976 | \$625,976 |
| | Total projected variance - this table | | \$6,474,765 | \$8,960,871 | \$2,486,106 |

Table 3: discussion 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. *Object code 220, 225, 238* – Staffing changes authorized by the CSWM board in 2014 BV are fully funded in 2015;
3. *Object code 262* - 2015 budget changes include:
 - a. Expanded bird deterrent contract for regional facilities at Campbell River and Comox Valley approximate increase of \$46,000;

- b. Drywall and dirty woodwaste diversion programs moved to object code 303;
4. *Object code 303* - 2015 operational budget changes include:
- a. Reinstatement of drywall diversion program, increase of approximately \$40,000 over 2013 actuals (one half of 2013 annual) due to program reinstatement scheduled for July 1st, 2015 and about \$80,000 annual increase for 2016 through 2019, *pending outcome staff report scheduled November 2014*;
 - b. Reinstatement of dirty woodwaste diversion program, increase of approximately \$72,000 (includes capital improvements) when compared to the one half of 2013 dirty woodwaste program actuals (program reinstatement scheduled July 1st, 2015) and \$50,000 annual increase for 2016 through 2019, *pending outcome staff report scheduled November 2014*; and
 - c. HHW disposal of recovered waste increase of \$200,000. Increased costs are mostly recovered through site access fees.
8. *Object code 438 and 400* – 2015 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.
11. Object code 505/506 changes in the 2015 budget represent estimated debt servicing costs for CS SWMP capital projects budgeted in 2015 as well as short term debt servicing costs for roadway improvements as noted in Note 1 (code 213). Increase is \$625,976;

Capital

Note: CSWM services staff are working to reconcile capital costs and required debt servicing amounts. The 2015-2019 preliminary financial plan will continue to be finalized and balanced over the few months. The information provided is preliminary in nature.

Capital projects in 2014 included landfill closure works for existing landfills and design work towards the expanded regional landfill at the Comox Valley facility planned for construction in 2017. Accomplishments towards the SWMP system improvement projects include the completion of several projects and the contract fees, without GST, of seven contracts outlined in Table 4, below.

Table 4. SWMP capital construction contracts – final completion projected in 2014

| CS SWMP Contract Description | Issued | Completion Status |
|------------------------------------|--------|----------------------------------|
| CR Ph1 Closure Works: | | |
| 1. Waste relocation contract | Sep-13 | Final Completion (June) |
| 2. Embankment excavation contract | Sep-13 | Final Completion (November) |
| 3. Ph1 closure along Argonaut/Wall | Mar-14 | Substantial Completion (October) |
| 4. Construction PM, CQA, QC | Jun-13 | Substantial Completion (October) |
| Remote LF Closure Works: | | |
| 1. Tahsis Ph1 LF closure | May-14 | Final Completion (October) |
| 2. Zeballos Ph1 LF closure | May-14 | Final Completion (October) |
| 3. Construction PM, CQA, QC | Jun-14 | Final Completion (October) |

Future SWMP system capital works schedule is attached as appendix C for which capital works are included in the 2015 – 2019 preliminary budget. The three major capital projects listed in Table 5 represent over 80 percent of SWMP capital works over the next five years. Table budgets represent design and construction estimates.

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

| Item | 2015 | 2016 | 2017 | 2018 | 2019 | Total |
|--|-------------|--------------|---------------|-----------|--------------|---------------|
| Campbell River Closure | \$ 350,000 | \$ 9,200,000 | | \$125,000 | \$ 3,450,000 | \$ 13,125,000 |
| Comox Valley Closures | \$8,050,000 | | | \$105,000 | \$ 2,500,000 | \$ 10,655,000 |
| Comox Valley New Engineered Landfill Expansion | \$ 950,000 | \$ 100,000 | \$ 20,700,000 | | | \$ 21,750,000 |
| | \$9,350,000 | \$9,300,000 | \$ 20,700,000 | \$230,000 | \$ 5,950,000 | \$ 45,530,000 |

Note¹: Table 5 is not the long term borrowing table, 2015 budget values contain estimated 2014 budget carry-forward; Table 5 will be updated for the January CSWM board meeting when actuals are available.

In 2015, CSWM SWMP major capital works include:

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% 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 permitting work – operations certificate scheduled to be updated by September 2016.

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 preliminary 2015 budget.

| Item | Description of proposed capital expenditure | 2015 |
|------|---|-----------------|
| 1 | Comox Valley facility gravel truck replacement | \$ 150,000.00 |
| 2 | Comox Valley facility admin office and construction trailer | \$ 120,000.00 |
| 3 | Land Purchase - Tahsis and Zeballos transfer stations | \$ 400,000.00 |
| 4 | Gold River Phase 1 Landfill Closure | \$ 604,200.00 |
| | Total | \$ 1,274,200.00 |

Table 6 notes:

1. Gravel truck replacement is required at the CV facility as the existing truck is beyond design life and 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 (Appendix C); and
4. Funding sources may be adjusted in the 2015 – 2019 proposed financial plan to the CSWM board in the January meeting.

Reserves

The CSWM is required to maintain reserves in accordance with provincial regulations (*Landfill Criteria for Municipal Solid Waste, Ministry of Environment, Part 8, 1993; Landfill Criteria for Municipal Solid Waste, Ministry of Environment, Draft Interim Second Edition, November 2013*) and 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 | Balance (Dec 31, 2013) |
|--|--|---------------------------|
| Future Expenditure | Operational liability | \$637,727 |
| Capital Works, Machinery and Equipment | Machinery, Equipment and Capital Works | \$1,121,147 |
| Engineered Landfill Construction | Engineered Landfill Construction | \$2,364,805 |
| Closure Special Reserve | Landfill Closure Costs | \$5,243,121 |
| TOTAL | | \$9,366,800 |

Note: The December 31, 2014 balances will be available late February 2015 once 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 solid waste asset management plan at the January CSWM board meeting for inclusion in the 2015 – 2019 proposed financial plan.

Table 8. Reserve fund contribution schedule – 2015 – 2019 preliminary 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 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Landfill Closure Fund | \$0 | \$0 | \$0 | \$0 | \$250,000 |
| TOTAL CONTRIBUTION | \$150,000 | \$257,632 | \$150,000 | \$150,000 | \$400,000 |

Recommendation from the chief administrative officer:

None. This report is presented for information purposes only.

Respectfully:

D. Oakman

Debra Oakman, CMA
Chief Administrative Officer

Prepared by:

Concurrence:

T. Boatman

Thomas A. Boatman, P.E.
Senior Manager of CSWM
Services

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

Attachments: Appendix A –Preliminary Solid Waste 2015 – 2019 Financial Plan, Function # 391
with 2015 details
Appendix B – Prior four years budget actuals - 2011-2014 YTD
Appendix C – Solid Waste Management Plan capital schedule 2015 - 2019

Budget Departmental by Class



Appendix A

From Category : 10 To Category : 391
 Account Code : 0?-?-???-??? To : 0?-?-???-???

Budget Detail : Proposed Budget
 Year : 2015

| 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 | 817 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-391-015 | REQN ELECT/SPEC PROV GOVT | 222,558 | 222,398 | 259,465 | 296,531 | 615,272 | 1,138,564 | 1,474,597 |
| 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 | 440,535 | 503,469 | 1,044,650 | 1,933,129 | 2,503,667 |
| 01-1-391-080 | RETAIL SALES | 129 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-391-117 | TIPPING FEES | 4,965,303 | 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 | 34,660 | 0 | 66,200 | 66,200 | 66,200 | 66,200 | 66,200 |
| 01-1-391-132 | RECOVERIES - SCRAP | 198,998 | 35,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 |
| 01-1-391-133 | RECOVERIES OTHER | 9,467 | 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 |
| 01-1-391-151 | FUNDS ALLOCATED FROM PRIOR YEAR | 0 | 34,600 | 0 | 0 | 0 | 0 | 0 |
| MOX STRATHCONA SOLID WASTE MANAGEMENT Total | | 5,815,530 | 8,080,600 | 11,337,225 | 11,196,895 | 11,199,277 | 13,481,048 | 13,517,619 |
| OPERATING REVENUE Total | | 5,815,530 | 8,080,600 | 11,337,225 | 11,196,895 | 11,199,277 | 13,481,048 | 13,517,619 |
| 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 | 23,360 | 375,000 | 1,942,460 | 857,540 | 0 | 870,000 | 0 |
| 01-2-391-214 | GRANTS - COND LOCAL AGENCIES | 9,868 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 01-2-391-216 | MUNICIPAL CONTRACT | 108,644 | 147,720 | 145,520 | 165,520 | 257,520 | 257,520 | 257,520 |
| 01-2-391-220 | SALARIES & WAGES | 898,004 | 1,264,473 | 1,369,457 | 1,401,497 | 1,478,029 | 1,557,960 | 1,595,091 |
| 01-2-391-221 | DIRECTORS REMUNERATION | 18,807 | 29,550 | 29,550 | 29,550 | 29,550 | 29,550 | 29,550 |
| 01-2-391-225 | BENEFITS | 194,223 | 317,223 | 373,884 | 382,478 | 401,768 | 421,894 | 431,764 |
| 01-2-391-238 | WCB | 14,238 | 20,839 | 26,754 | 27,377 | 28,846 | 30,380 | 31,101 |
| 01-2-391-245 | UNCOLLECTIBLE ACCOUNTS | 20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-391-246 | BANK CHARGES | 7,879 | 27,000 | 22,000 | 23,000 | 23,000 | 23,000 | 23,000 |
| 01-2-391-251 | CASH Overage/SHORTAGE | 154 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-391-257 | CLOTHING/LAUNDERING | 1,669 | 4,896 | 6,737 | 6,838 | 6,943 | 7,048 | 7,154 |
| 01-2-391-262 | CONTRACTS - OPERATING | 1,849,262 | 2,875,050 | 2,710,000 | 2,732,250 | 2,814,534 | 2,858,852 | 2,861,205 |
| 01-2-391-266 | DELIVERIES/TRANSPORTATION | 6,063 | 9,500 | 10,308 | 10,336 | 10,371 | 10,408 | 10,444 |
| 01-2-391-270 | FREON REMOVAL | 3,348 | 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 | 1,528 | 4,500 | 6,000 | 6,046 | 6,091 | 6,137 | 6,184 |
| 01-2-391-281 | MATERIALS & SUPPLIES | 14,923 | 23,156 | 24,996 | 26,514 | 26,759 | 27,007 | 27,258 |
| 01-2-391-284 | MEETING EXPENSE | 3,719 | 10,724 | 12,150 | 12,150 | 12,150 | 12,150 | 12,150 |
| 01-2-391-293 | OFFICE EXPENSES | 7,354 | 13,000 | 14,162 | 14,380 | 14,594 | 14,805 | 19,886 |



Budget Departmental by Class

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

Budget Detail : Proposed Budget
 Year : 2015

| Account Code | Account Description | 2014 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|--|--|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual Value | Budget Value | Proposed Budget | Financial Plan | Financial Plan | Financial Plan | Financial Plan |
| 01-2-391-296 | POSTAGE | 374 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-391-303 | RECYCLING/DIVERSION INITIATIVES | 158,600 | 282,509 | 714,947 | 992,447 | 992,470 | 992,494 | 992,518 |
| 01-2-391-305 | SAFETY EQUIPMENT | 2,246 | 5,000 | 5,250 | 5,280 | 5,310 | 5,340 | 5,371 |
| 01-2-391-311 | SIGNS | 5,401 | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 |
| 01-2-391-314 | TELEPHONE & ALARM LINES | 12,075 | 13,780 | 14,162 | 14,444 | 14,729 | 15,011 | 15,297 |
| 01-2-391-316 | TIPPING FEES - DRYWALL/GYPSUM | 7,682 | 20,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-391-319 | TRAINING/DEVELOPMENT & CONFERENCES | 34,977 | 36,372 | 26,309 | 23,982 | 24,054 | 24,130 | 24,206 |
| 01-2-391-320 | TRAVEL | 15,480 | 33,300 | 37,241 | 37,332 | 37,424 | 37,518 | 37,613 |
| 01-2-391-335 | ADVERTISING | 28,676 | 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 | 490 | 895 | 924 | 924 | 924 | 924 | 924 |
| 01-2-391-354 | EDUCATION PROGRAMS - PUBLIC | 1,636 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-391-366 | ENGINEERING FEES | 190,758 | 514,654 | 515,000 | 515,000 | 515,000 | 515,000 | 515,000 |
| 01-2-391-369 | INSURANCE LIABILITY | 5,579 | 5,786 | 6,182 | 6,306 | 6,429 | 6,553 | 6,677 |
| 01-2-391-372 | INSURANCE PROPERTY | 5,168 | 5,182 | 5,286 | 5,389 | 5,493 | 5,597 | 5,705 |
| 01-2-391-381 | LEGAL FEES | 59,970 | 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 | 12,803 | 59,250 | 146,750 | 146,750 | 146,750 | 156,750 | 146,750 |
| 01-2-391-400 | CONTRACTED SVCS BLDG/LAND MTCE | 71,793 | 66,872 | 137,328 | 137,909 | 137,516 | 138,015 | 138,471 |
| 01-2-391-403 | BLDG REPAIRS & MTCE | 3,654 | 8,000 | 8,000 | 8,045 | 8,090 | 8,137 | 8,184 |
| 01-2-391-409 | HYDRO | 5,479 | 15,746 | 16,717 | 17,385 | 17,993 | 18,534 | 19,090 |
| 01-2-391-410 | CARBON OFFSET | 0 | 7,155 | 7,488 | 7,488 | 7,488 | 7,488 | 7,488 |
| 01-2-391-412 | JANITORIAL/CLEANING SUPPLIES | 526 | 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 | 3,600 | 3,654 | 3,709 | 3,764 | 3,821 |
| 01-2-391-430 | WATER | 1,299 | 2,496 | 2,548 | 2,586 | 2,626 | 2,664 | 2,704 |
| 01-2-391-438 | CONTRACT SVCS EQUIP/MACH | 225,742 | 393,145 | 219,365 | 219,660 | 84,961 | 85,254 | 85,552 |
| 01-2-391-441 | FUEL & LUBRICANTS - EQUIP/MACH | 78,323 | 109,554 | 113,761 | 115,462 | 117,193 | 118,951 | 120,735 |
| 01-2-391-444 | RENTAL/LEASES - MACH/EQUIP | 4,756 | 26,138 | 32,178 | 32,516 | 32,861 | 33,178 | 33,499 |
| 01-2-391-447 | REPAIRS/MTCE - MACH/EQUIP | 10,546 | 29,020 | 18,000 | 15,225 | 15,453 | 15,684 | 15,921 |
| 01-2-391-458 | FUEL & LUBRICANTS - VEHICLES | 7,687 | 10,546 | 10,949 | 11,114 | 11,277 | 11,448 | 11,620 |
| 01-2-391-461 | INSURANCE/LICENSE - VEHICLE | 11,200 | 11,665 | 11,898 | 12,133 | 12,374 | 12,610 | 12,852 |
| 01-2-391-464 | REPAIRS & MTCE - VEHICLE | 1,776 | 6,222 | 7,284 | 7,322 | 7,360 | 7,398 | 7,437 |
| 01-2-391-468 | MINOR CAPITAL | 24,761 | 177,000 | 153,200 | 50,000 | 50,000 | 50,000 | 50,000 |
| 01-2-391-480 | TRANSFER TO CAPITAL | 0 | 46,652 | 679,675 | 340,000 | 120,000 | 35,000 | 680,000 |
| 01-2-391-485 | RESERVE CONTR - CAPITAL WORKS/MACH/EQUIP | 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 | 934,742 | 1,334,293 | 2,221,038 | 2,245,600 |
| 01-2-391-506 | DEBT CHARGES-INTEREST | 0 | 10,000 | 232,325 | 657,022 | 1,295,848 | 1,736,525 | 1,965,105 |
| MOX STRATHCONA SOLID WASTE MANAGEMENT Total | | 4,820,984 | 8,080,600 | 11,337,225 | 11,196,895 | 11,199,277 | 13,481,048 | 13,517,619 |



2015 Proposed 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 | -259465.00 | 0.0000 | -259,465 |
| | Total : | | | | | -259,465 |
| | REQN ELECT/SPEC PROV GOVT | | | | | |
| 01-1-391-020 | REQN MUNICIPAL | | | | | |
| 7424 | | A | 1.00 | -440535.00 | 0.0000 | -440,535 |
| | Total : | | | | | -440,535 |
| | 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 Proposed 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 | A | 1.00 | -1942460.00 | 0.0000 | -1,942,460 |
| Total : | | | | | | -1,942,460 |
| SHORT TERM DEBT PROCEEDS | | | | | | |



2015 Proposed 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 : | | | | | 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 payment per agreement with the City of Campbell River (expires 2018) | A | 1.00 | 50000.00 | 0.0000 | 50,000 |
| | Total : | | | | | 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 : | | | | | 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 : | | | | | 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 Proposed 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 | 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 |



2015 Proposed Budget

| Account Code ID | Account Name Description | Status | Quantity | Rate | Burden % | Amount |
|-------------------------------|--|--------|-----------|----------|----------|------------------|
| Total : | | | | | | 1,369,457 |
| 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 Proposed Budget

| Account Code ID | Account Name Description | Status | Quantity | Rate | Burden % | Amount |
|-----------------|--|------------------------------|----------|------------|----------|------------------|
| 7032 | CVWMC Organic composting (\$150,000 NZ.\$40,000 Gore) | A | 1.00 | 190000.00 | 0.0000 | 190,000 |
| 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 |
| 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 : | | CONTRACTS - OPERATING | | | | 2,710,000 |

| Account Code ID | Account Name Description | Status | Quantity | Rate | Burden % | Amount |
|-----------------|--|----------------------------------|----------|---------|----------|---------------|
| 01-2-391-266 | DELIVERIES/TRANSPORTATION | | | | | |
| 7461 | Education programs - deliveries/transportation | 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 : | | DELIVERIES/TRANSPORTATION | | | | 10,308 |



2015 Proposed Budget

| Account Code ID | Account Name Description | Status | Quantity | Rate | Burden % | Amount |
|---|---|-------------------------------------|----------|----------|----------|---------------|
| 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 : | | 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 |
| 1018 | Computer Cleaning Service | A | 1.00 | 519.00 | 0.0000 | 519 |



2015 Proposed Budget

| Account Code ID | Account Name Description | Status | Quantity | Rate | Burden % | Amount |
|-----------------|--|--|----------|-----------|----------|----------------|
| 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 |
| 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 |
| <hr/> | | | | | | |
| 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 |
| <hr/> | | | | | | |
| 01-2-391-311 | SIGNS | | | | | |



2015 Proposed Budget

| Account Code ID | Account Name Description | Status | Quantity | Rate | Burden % | Amount |
|----------------------|-------------------------------------|--------|----------|---------|----------|---------------|
| 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 | | Status | Quantity | Rate | Burden % | Amount |
|--|---|--------|----------|---------|----------|---------------|
| 1028 | 336-8083 Telus | A | 12.00 | 83.20 | 0.0000 | 998 |
| 1028 | 336-8033 Telus | A | 12.00 | 83.20 | 0.0000 | 998 |
| 1028 | Alarm Monitoring - (Nov to Nov contract) | A | 4.00 | 93.60 | 0.0000 | 374 |
| 1028 | 336-8073 Fax | A | 12.00 | 83.20 | 0.0000 | 998 |
| 1028 | 334-4640 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 | 62.40 | 0.0000 | 749 |
| 1028 | Allowance - telephone and alarm service | A | 1.00 | 624.00 | 0.0000 | 624 |
| 1028 | 703-1693 Asst Mgr CVWMC | A | 12.00 | 50.00 | 0.0000 | 600 |
| 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 | 218-6689 Asst Mgr CV | A | 12.00 | 104.00 | 0.0000 | 1,248 |
| 2414 | 334-6475 Asst Mgr Strathcona waste svcs | A | 12.00 | 104.00 | 0.0000 | 1,248 |
| 2414 | 702-6712 PDA GM (Rogers) | A | 12.00 | 104.00 | 0.0000 | 1,248 |
| Total : TELEPHONE & ALARM LINES | | | | | | 14,163 |

| 01-2-391-316 TIPPING FEES - DRYWALL/GYPSUM | | Status | Quantity | Rate | Burden % | Amount |
|--|---|--------|----------|------|----------|----------|
| 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 | | Status | Quantity | Rate | Burden % | Amount |
|---|---|--------|----------|---------|----------|--------|
| 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 |



2015 Proposed Budget

| Account Code ID | Account Name Description | Status | Quantity | Rate | Burden % | Amount |
|---|--|--------|----------|----------|----------|---------------|
| 992 | Allowance for misc. training (2 SWANA) | A | 1.00 | 525.00 | 0.0000 | 525 |
| 992 | Onsite operator training - wheel loader (2015) | A | 1.00 | 2400.00 | 0.0000 | 2,400 |
| 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 : | | | | | | 26,309 |
| TRAINING/DEVELOPMENT & CONFERENCES | | | | | | |
| 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 : | | | | | | 37,241 |
| TRAVEL | | | | | | |
| 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 : | | | | | | 72,500 |
| ADVERTISING | | | | | | |
| 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 : | | | | | | 12,808 |
| DUES AND MEMBERSHIPS | | | | | | |



2015 Proposed Budget

| Account Code ID | Account Name Description | Status | Quantity | Rate | Burden % | Amount |
|-----------------|---|--------|----------|-----------|----------|----------------|
| 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 : | | | | | | 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 : | | | | | | 924 |
| 01-2-391-354 | EDUCATION PROGRAMS - PUBLIC | | | | | |
| 7466 | Education programs - public relations | A | 1.00 | 3000.00 | 0.0000 | 3,000 |
| Total : | | | | | | 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 | 150000.00 | 0.0000 | 150,000 |
| 1045 | Engineering - includes landfill groundwater monitoring - all landfills | A | 1.00 | 230000.00 | 0.0000 | 230,000 |
| 1045 | Annual reports to province (operational, permit, environmental) | A | 1.00 | 80000.00 | 0.0000 | 80,000 |
| Total : | | | | | | 515,000 |
| 01-2-391-369 | INSURANCE LIABILITY | | | | | |
| 3293 | Liability Insurance | A | 1.00 | 6182.00 | 0.0000 | 6,182 |
| Total : | | | | | | 6,182 |
| 01-2-391-372 | INSURANCE PROPERTY | | | | | |
| 3294 | Total Property Insured Value \$4,754,298 | A | 4754.30 | 1.11 | 0.0000 | 5,286 |
| 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 | Computer & Scale Equip CVWMC \$9,156 | A | 1.00 | 0.00 | 0.0000 | 0 |
| 3294 | Shop Bldg 94 & New 2000 Pidgeon Lake - Building/Contents \$385,632 | A | 1.00 | 0.00 | 0.0000 | 0 |



2015 Proposed Budget

| Account Code ID | Account Name Description | Status | Quantity | Rate | Burden % | Amount |
|-----------------|--|---------------------------|----------|----------|----------|---------------|
| 3294 | CR Landfill bldg (scale building and tipping wall) \$217,141 | A | 1.00 | 0.00 | 0.0000 | 0 |
| 3294 | Misc mobile/portable equipment \$3,850 | A | 1.00 | 0.00 | 0.0000 | 0 |
| 3294 | Compost education garden shed \$11,386 | 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 | Storage trailer (ATCO) \$27,565 | 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 \$581,615 | A | 1.00 | 0.00 | 0.0000 | 0 |
| 3294 | CR transfer station \$1,591,350 | A | 1.00 | 0.00 | 0.0000 | 0 |
| 3294 | Cortes waste mgmt centre \$328,879 | A | 1.00 | 0.00 | 0.0000 | 0 |
| 3294 | CR landfill Britco office trailer \$51,000 | A | 1.00 | 0.00 | 0.0000 | 0 |
| Total : | | INSURANCE PROPERTY | | | | 5,286 |
| <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 |
| <hr/> | | | | | | |
| 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 |



2015 Proposed Budget

| Account Code ID | Account Name Description | Status | Quantity | Rate | Burden % | Amount |
|---|---|---------------------------------------|----------|----------|----------|----------------|
| 1053 | Continuing first nations consultation | A | 1.00 | 5000.00 | 0.0000 | 5,000 |
| Total : | | OTHER PROF FEES | | | | 146,750 |
| 01-2-391-400 CONTRACTED SVCS BLDG/LAND MTCE | | | | | | |
| 7561 | CR Compost education centres | 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 |
| 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 |
| 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 | | | | 137,328 |
| 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 |
| 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 |



2015 Proposed Budget

| Account Code ID | Account Name Description | Status | Quantity | Rate | Burden % | Amount |
|-----------------|--|-------------------------------------|----------|----------|----------|---------------|
| 1058 | Electric utility bill- heat, lights. Power for processing equipment | A | 1.00 | 1788.00 | 0.0000 | 1,788 |
| Total : | | HYDRO | | | | 16,717 |
| 01-2-391-410 | CARBON OFFSET | | | | | |
| 7130 | Estimated carbon offset | A | 1.00 | 7488.00 | 0.0000 | 7,488 |
| Total : | | CARBON OFFSET | | | | 7,488 |
| 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 |
| 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 |
| 01-2-391-421 | RENTAL/LEASE BUILDINGS | | | | | |
| 3943 | Recycling depot lease - Oyster River | A | 12.00 | 300.00 | 0.0000 | 3,600 |
| Total : | | RENTAL/LEASE BUILDINGS | | | | 3,600 |
| 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 |
| 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 |
| 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 |



2015 Proposed Budget

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

| 01-2-391-447 REPAIRS/MTCE - MACH/EQUIP | | Status | Quantity | Rate | Burden % | Amount |
|--|--|--------|----------|---------|----------|--------|
| 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 |



2015 Proposed Budget

| Account Code ID | Account Name Description | Status | Quantity | Rate | Burden % | Amount |
|---|---|--------|----------|---------|----------|---------------|
| 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 - Manager of Solid Waste | A | 1.00 | 1196.00 | 0.0000 | 1,196 |
| 2727 | Fuel - Gen Manager Community Services | A | 1.00 | 1196.00 | 0.0000 | 1,196 |
| 2727 | Fuel - 726FVN 2008 Ford Escape | A | 1.00 | 2120.00 | 0.0000 | 2,120 |
| 2727 | Fuel - CK6749 2010 Ford crewcab | A | 1.00 | 2120.00 | 0.0000 | 2,120 |
| 2727 | Fuel - Senior manager of Solid Waste | A | 1.00 | 1196.00 | 0.0000 | 1,196 |
| Total : | | | | | | 10,949 |
| FUEL & LUBRICANTS - VEHICLES | | | | | | |
| 01-2-391-461 | INSURANCE/LICENSE - VEHICLE | | | | | |
| 1074 | 1989 Freightliner FLD-12064 8815LR | A | 1.00 | 511.02 | 0.0000 | 511 |
| 1074 | 2007 Sterling Dump truck 8794LR | A | 1.00 | 1371.90 | 0.0000 | 1,372 |
| 1074 | 2008 Sterling Dump truck 5114LK 8796LR | A | 1.00 | 804.78 | 0.0000 | 805 |
| 1074 | 2009 BigTex flatdeck trailer 49423C | A | 1.00 | 174.42 | 0.0000 | 174 |
| 1074 | 2006 GMC Box CH0107 | A | 1.00 | 620.16 | 0.0000 | 620 |
| 1074 | 2004 Toolcat (bobcat) 05914X | A | 1.00 | 43.86 | 0.0000 | 44 |
| 1074 | 2004 GMC Sierra Pickup 8820LR | A | 1.00 | 669.12 | 0.0000 | 669 |
| 1074 | 2012 Volvo L70G wheeled loader | A | 1.00 | 273.36 | 0.0000 | 273 |
| 2728 | 2006 Dodge Caravan 740FVN | A | 1.00 | 950.64 | 0.0000 | 951 |
| 2728 | 2008 Ford Escape 726FVN | A | 1.00 | 1023.00 | 0.0000 | 1,023 |
| 2728 | 2010 Ford Crewcab CK6749 | A | 1.00 | 1257.00 | 0.0000 | 1,257 |
| 2728 | Claim experience | A | 1.00 | 3471.06 | 0.0000 | 3,471 |
| 2728 | Allowance for vehicle replacement | A | 1.00 | 728.28 | 0.0000 | 728 |
| Total : | | | | | | 11,899 |
| INSURANCE/LICENSE - VEHICLE | | | | | | |
| 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 |
| REPAIRS & MTCE - VEHICLE | | | | | | |



2015 Proposed Budget

| Account Code ID | Account Name Description | Status | Quantity | Rate | Burden % | Amount |
|-----------------|--|--------|----------|-----------|----------|----------------|
| 01-2-391-468 | MINOR CAPITAL | | | | | |
| 3265 | Office furniture and fixtures | A | 1.00 | 3000.00 | 0.0000 | 3,000 |
| 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 |
| | Total : | | | | | 153,200 |
| 01-2-391-480 | TRANSFER TO CAPITAL | | | | | |
| 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 - new 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 phase 1 | A | 1.00 | 254675.00 | 0.0000 | 254,675 |
| | Total : | | | | | 679,675 |
| 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 : | | | | | 50,000 |
| 01-2-391-489 | RESERVE CONTR OTHER | | | | | |
| 1104 | Future expenditure reserve contribution | A | 1.00 | 100000.00 | 0.0000 | 100,000 |
| | Total : | | | | | 100,000 |
| 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 : | | | | | 448,651 |
| 01-2-391-506 | DEBT CHARGES-INTEREST | | | | | |
| 6823 | New debt 2015 L/A Bylaw 351 - \$9,298,780 @ 4% 20 yrs | A | 1.00 | 185976.00 | 0.0000 | 185,976 |
| 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 : | | | | | 232,325 |



2015 Proposed 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 314 (CR/CV Closures & CV Eng landfill) | A | 1.00 | -9298780.00 | 0.0000 | -9,298,780 |
| | Total : | | | | | -9,298,780 |
| 01-5-391-145 | TRANSFER FR RESERVE | | | | | |
| 7036 | CV closure reserve Gold River landfill closure phase 1 | A | 1.00 | -272123.00 | 0.0000 | -272,123 |
| 7038 | Gold River landfill closure phase 1 | A | 1.00 | -77402.00 | 0.0000 | -77,402 |
| 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 |
| 7064 | #831 Engineered landfill reserve - Comox Valley new engineered landfill expansion design Phase 1 | A | 1.00 | -200000.00 | 0.0000 | -200,000 |
| | Total : | | | | | -949,525 |
| 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 - new 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 | -254675.00 | 0.0000 | -254,675 |
| | Total : | | | | | -679,675 |



2015 Proposed 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 : | | | | | 400,000 |
| | LAND | | | | | |
| 01-6-391-471 | BUILDING | | | | | |
| 2619 | CV admin office trailer - new staff and construction conference room | A | 1.00 | 120000.00 | 0.0000 | 120,000 |
| | Total : | | | | | 120,000 |
| | BUILDING | | | | | |
| 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 | A | 1.00 | 950000.00 | 0.0000 | 950,000 |
| 7431 | Campbell River closure phase 2 engineering | A | 1.00 | 350000.00 | 0.0000 | 350,000 |
| 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 : | | | | | 10,014,200 |
| | SOLID WASTE INFRASTRUCTURE | | | | | |
| 01-6-391-475 | MACHINERY & EQUIPMENT | | | | | |
| 1900 | Allowance for capital equipment | A | 1.00 | 60000.00 | 0.0000 | 60,000 |
| | Total : | | | | | 60,000 |
| | MACHINERY & EQUIPMENT | | | | | |
| 01-6-391-478 | VEHICLES | | | | | |
| 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 |
| | Total : | | | | | 185,000 |
| | VEHICLES | | | | | |
| 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 | 148780.00 | 0.0000 | 148,780 |
| | Total : | | | | | 148,780 |
| | MFA ISSUE EXPENSE/DRF DEPOSITS | | | | | |

Budget Departmental by Class



Appendix B

From Category : 10 To Category : 391
 Account Code : 0?-?-???-??? To : 0?-?-???-???

| Account Code | Account Description | 2011 Actual Value | 2011 Budget Value | 2012 Actual Value | 2012 Budget Value | 2013 Actual Value | 2013 Budget Value | 2014 Actual Value | 2014 Budget Value |
|---|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 1 --> GENERAL REVENUE FUND - CVRD | | | | | | | | | |
| 391 --> COMOX STRATHCONA SOLID WASTE MANAGEMENT | | | | | | | | | |
| 01-1-391-005 | GIL FED GOVT | 0 | 0 | 0 | 0 | 267 | 0 | 0 | 0 |
| 01-1-391-009 | GIL LOCAL GOVT | 0 | 0 | 0 | 0 | 4,090 | 0 | 20 | 0 |
| 01-1-391-014 | FED GOVT COND TSFRS | 0 | 0 | 5,945 | 0 | 0 | 0 | 0 | 0 |
| 01-1-391-015 | REQN ELECT/SPEC PROV GOVT | 0 | 0 | 0 | 0 | 75,619 | 75,960 | 222,558 | 222,398 |
| 01-1-391-016 | GRANT PROV GOVT COND | 4,844 | 4,845 | 0 | 0 | 0 | 0 | 113 | 0 |
| 01-1-391-020 | REQN MUNICIPAL | 0 | 0 | 0 | 0 | 124,381 | 124,040 | 377,442 | 377,602 |
| 01-1-391-022 | COND TSFRS - LOCAL GOVT OTHER | 4,500 | 4,500 | 4,500 | 4,500 | 0 | 0 | 0 | 0 |
| 01-1-391-080 | RETAIL SALES | 52,736 | 10,000 | 39,081 | 40,000 | 8,628 | 40,000 | 129 | 0 |
| 01-1-391-117 | TIPPING FEES | 4,672,084 | 4,435,000 | 5,774,782 | 5,740,500 | 5,846,756 | 6,430,500 | 4,965,303 | 7,028,000 |
| 01-1-391-128 | OTHER REVENUE | 707 | 0 | 786 | 0 | 748 | 0 | 43 | 0 |
| 01-1-391-130 | RECOVERIES - WAGES & BENEFITS | 2,801 | 0 | 0 | 0 | 2,534 | 0 | 0 | 0 |
| 01-1-391-131 | RECOVERIES - MMBC INCENTIVES | 0 | 0 | 0 | 0 | 0 | 0 | 34,660 | 0 |
| 01-1-391-132 | RECOVERIES - SCRAP | 108,704 | 50,000 | 172,817 | 365,000 | 180,237 | 35,000 | 198,998 | 35,000 |
| 01-1-391-133 | RECOVERIES OTHER | 4,152 | 2,000 | 10,555 | 2,000 | 31,507 | 2,000 | 9,467 | 2,000 |
| 01-1-391-135 | RECOVERIES-OTHER FUNCTIONS | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-1-391-140 | SHORT TERM DEBT PROCEEDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 375,000 |
| 01-1-391-145 | TRANSFER FR RESERVE | 0 | 0 | 0 | 0 | 80,735 | 49,096 | 0 | 0 |
| 01-1-391-150 | SURPLUS PRIOR YEAR | 2,474,396 | 2,474,396 | 1,309,806 | 1,309,806 | 455,522 | 455,522 | 0 | 0 |
| 01-1-391-151 | FUNDS ALLOCATED FROM PRIOR YEAR | 0 | 0 | 0 | 0 | 5,080 | 385,129 | 0 | 34,600 |
| MOX STRATHCONA SOLID WASTE MANAGEMENT Total | | 7,330,924 | 6,986,741 | 7,324,273 | 7,467,806 | 6,822,102 | 7,603,247 | 5,814,733 | 8,080,600 |
| OPERATING REVENUE Total | | 7,330,924 | 6,986,741 | 7,324,273 | 7,467,806 | 6,822,102 | 7,603,247 | 5,814,733 | 8,080,600 |
| 391 --> COMOX STRATHCONA SOLID WASTE MANAGEMENT | | | | | | | | | |
| 01-2-391-200 | SUPPORT SERVICES | 137,233 | 137,233 | 207,334 | 207,334 | 242,173 | 242,173 | 305,826 | 305,826 |
| 01-2-391-210 | GRANT - OPERATIONAL | 108,347 | 153,000 | 109,341 | 154,000 | 20,170 | 51,000 | 0 | 0 |
| 01-2-391-211 | GRANTS UNCOND LOCAL GOVT | 0 | 0 | 0 | 0 | 316,667 | 300,000 | 350,000 | 350,000 |
| 01-2-391-213 | GRANTS COND LOCAL GOVT | 0 | 0 | 0 | 0 | 0 | 250,000 | 23,360 | 375,000 |
| 01-2-391-214 | GRANTS - COND LOCAL AGENCIES | 5,444 | 12,000 | 7,180 | 12,000 | 9,526 | 12,000 | 9,868 | 12,000 |
| 01-2-391-216 | MUNICIPAL CONTRACT | 105,603 | 119,560 | 106,229 | 148,960 | 145,013 | 173,060 | 108,644 | 147,720 |
| 01-2-391-220 | SALARIES & WAGES | 877,021 | 1,026,739 | 1,011,197 | 1,069,594 | 1,045,259 | 1,122,300 | 898,004 | 1,264,473 |
| 01-2-391-221 | DIRECTORS REMUNERATION | 23,169 | 29,350 | 25,013 | 29,350 | 28,204 | 29,550 | 18,807 | 29,550 |
| 01-2-391-225 | BENEFITS | 181,792 | 255,937 | 216,196 | 264,852 | 224,545 | 271,888 | 194,223 | 317,223 |
| 01-2-391-238 | WCB | 9,995 | 12,318 | 8,950 | 10,363 | 12,509 | 15,310 | 14,238 | 20,839 |
| 01-2-391-245 | UNCOLLECTIBLE ACCOUNTS | 14,603 | 0 | 5,491 | 0 | 1,213 | 0 | 20 | 0 |
| 01-2-391-246 | BANK CHARGES | 28,271 | 27,000 | 34,084 | 27,000 | 32,123 | 27,000 | 7,879 | 27,000 |
| 01-2-391-251 | CASH OVERAGE/SHORTAGE | 731 | 0 | 32 | 0 | 226 | 0 | 154 | 0 |
| 01-2-391-257 | CLOTHING/LAUNDERING | 2,655 | 2,100 | 2,812 | 2,900 | 2,023 | 4,800 | 1,669 | 4,896 |
| 01-2-391-262 | CONTRACTS - OPERATING | 1,463,566 | 1,700,000 | 2,043,847 | 2,142,237 | 2,449,836 | 2,532,954 | 1,848,091 | 2,875,050 |

Budget Departmental by Class



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

| Account Code | Account Description | 2011 | 2011 | 2012 | 2012 | 2013 | 2013 | 2014 | 2014 |
|--------------|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | | Actual Value | Budget Value | Actual Value | Budget Value | Actual Value | Budget Value | Actual Value | Actual Value |
| 01-2-391-266 | DELIVERIES/TRANSPORTATION | 7,645 | 8,100 | 8,319 | 48,300 | 10,831 | 8,300 | 6,063 | 9,500 |
| 01-2-391-270 | FREON REMOVAL | 11,462 | 20,250 | 4,640 | 11,250 | 5,370 | 9,000 | 3,348 | 9,180 |
| 01-2-391-275 | PERMITS/LICENSES | 738 | 600 | 1,774 | 600 | 3,404 | 600 | 3,131 | 650 |
| 01-2-391-276 | SOFTWARE LICENCE/MAINTENANCE | 0 | 0 | 1,863 | 0 | 2,911 | 4,500 | 1,528 | 4,500 |
| 01-2-391-281 | MATERIALS & SUPPLIES | 23,459 | 23,000 | 20,326 | 23,000 | 21,114 | 25,810 | 14,923 | 23,156 |
| 01-2-391-284 | MEETING EXPENSE | 7,990 | 10,600 | 6,686 | 10,600 | 5,376 | 11,000 | 3,719 | 10,724 |
| 01-2-391-293 | OFFICE EXPENSES | 14,364 | 12,000 | 12,501 | 11,500 | 6,435 | 13,000 | 7,354 | 13,000 |
| 01-2-391-296 | POSTAGE | 0 | 0 | 0 | 0 | 0 | 0 | 374 | 0 |
| 01-2-391-303 | RECYCLING/DIVERSION INITIATIVES | 178,566 | 309,500 | 456,915 | 552,400 | 443,299 | 170,566 | 158,600 | 282,509 |
| 01-2-391-305 | SAFETY EQUIPMENT | 4,052 | 3,000 | 1,656 | 4,000 | 3,095 | 4,500 | 2,246 | 5,000 |
| 01-2-391-311 | SIGNS | 7,606 | 12,000 | 12,895 | 12,000 | 12,355 | 14,500 | 5,401 | 11,500 |
| 01-2-391-314 | TELEPHONE & ALARM LINES | 10,807 | 12,047 | 11,990 | 12,432 | 12,476 | 13,512 | 12,075 | 13,780 |
| 01-2-391-316 | TIPPING FEES - DRYWALL/GYPSUM | 0 | 0 | 0 | 0 | 97,794 | 106,250 | 7,682 | 20,000 |
| 01-2-391-319 | TRAINING/DEVELOPMENT & CONFERENCES | 4,336 | 14,825 | 2,190 | 14,775 | 13,120 | 36,062 | 34,977 | 36,372 |
| 01-2-391-320 | TRAVEL | 12,500 | 40,000 | 16,242 | 30,000 | 18,908 | 31,000 | 15,480 | 33,300 |
| 01-2-391-330 | MERCHANDISE FOR RESALE | 42,829 | 10,000 | 34,916 | 40,000 | 11,870 | 40,000 | 0 | 0 |
| 01-2-391-335 | ADVERTISING | 143,040 | 125,000 | 103,951 | 138,000 | 80,467 | 153,000 | 28,615 | 95,000 |
| 01-2-391-340 | DUES AND MEMBERSHIPS | 5,706 | 5,920 | 5,924 | 10,870 | 7,652 | 13,925 | 7,576 | 12,349 |
| 01-2-391-347 | LIBRARY/PUBLICATIONS | 336 | 500 | 0 | 500 | 0 | 500 | 43 | 500 |
| 01-2-391-353 | PUBLIC RELATIONS | 1,423 | 4,000 | 2,468 | 2,812 | 1,555 | 3,000 | 490 | 895 |
| 01-2-391-354 | EDUCATION PROGRAMS - PUBLIC | 11,762 | 56,000 | 43,649 | 81,000 | 8,469 | 46,120 | 1,586 | 3,000 |
| 01-2-391-366 | ENGINEERING FEES | 486,706 | 627,547 | 608,683 | 651,040 | 466,623 | 620,350 | 190,758 | 514,654 |
| 01-2-391-369 | INSURANCE LIABILITY | 6,577 | 10,789 | 5,800 | 5,851 | 5,501 | 5,786 | 5,579 | 5,786 |
| 01-2-391-372 | INSURANCE PROPERTY | 2,435 | 3,000 | 4,040 | 3,278 | 4,953 | 4,953 | 5,168 | 5,182 |
| 01-2-391-378 | LAB ANALYSIS | 0 | 0 | 397 | 0 | 0 | 0 | 0 | 0 |
| 01-2-391-381 | LEGAL FEES | 10,469 | 10,000 | 29,229 | 25,000 | 52,305 | 48,000 | 58,844 | 38,000 |
| 01-2-391-385 | GIS SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 325 | 1,900 |
| 01-2-391-387 | OTHER PROF FEES | 136,146 | 134,687 | 50,506 | 122,250 | 20,418 | 75,656 | 12,394 | 59,250 |
| 01-2-391-400 | CONTRACTED SVCS BLDG/LAND MTCE | 66,869 | 42,800 | 196,791 | 95,100 | 74,672 | 67,600 | 71,793 | 66,872 |
| 01-2-391-403 | BLDG REPAIRS & MTCE | 26,035 | 32,000 | 3,580 | 8,000 | 6,145 | 8,000 | 3,654 | 8,000 |
| 01-2-391-406 | HEATING | 291 | 1,200 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-391-409 | HYDRO | 7,697 | 9,000 | 11,430 | 9,901 | 14,314 | 12,820 | 5,479 | 15,746 |
| 01-2-391-410 | CARBON OFFSET | 0 | 0 | 7,165 | 7,165 | 7,165 | 7,165 | 0 | 7,155 |
| 01-2-391-412 | JANITORIAL/CLEANING SUPPLIES | 5,932 | 6,000 | 263 | 500 | 1,014 | 1,000 | 526 | 1,000 |
| 01-2-391-416 | LANDFILL COVER | 0 | 0 | 0 | 0 | 176 | 20,000 | 0 | 20,000 |
| 01-2-391-421 | RENTAL/LEASE BUILDINGS | 1,486 | 1,500 | 1,506 | 750 | 1,526 | 5,125 | 1,562 | 5,125 |
| 01-2-391-430 | WATER | 1,990 | 2,400 | 1,503 | 2,400 | 1,522 | 2,448 | 1,299 | 2,496 |
| 01-2-391-438 | CONTRACT SVCS EQUIP/MACH | 246,523 | 173,500 | 494,935 | 178,500 | 551,819 | 548,320 | 225,521 | 393,145 |
| 01-2-391-441 | FUEL & LUBRICANTS - EQUIP/MACH | 119,013 | 101,000 | 105,616 | 102,300 | 107,115 | 106,427 | 78,323 | 109,554 |
| 01-2-391-444 | RENTAL/LEASES - MACH/EQUIP | 58,754 | 130,143 | 49,707 | 69,399 | 7,309 | 26,697 | 4,756 | 26,138 |
| 01-2-391-447 | REPAIRS/MTCE - MACH/EQUIP | 99,107 | 81,000 | 96,160 | 85,000 | 5,532 | 25,760 | 10,546 | 29,020 |
| 01-2-391-458 | FUEL & LUBRICANTS - VEHICLES | 8,712 | 9,000 | 9,486 | 7,850 | 8,282 | 10,300 | 7,687 | 10,546 |
| 01-2-391-461 | INSURANCE/LICENSE - VEHICLE | 7,365 | 8,032 | 7,886 | 8,550 | 7,802 | 9,084 | 11,200 | 11,665 |



Budget Departmental by Class

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

| Account Code | Account Description | 2011 | 2011 | 2012 | 2012 | 2013 | 2013 | 2014 | 2014 |
|---|--|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|
| | | Actual Value | Budget Value | Actual Value | Budget Value | Actual Value | Budget Value | Actual Value | Actual Value |
| 01-2-391-464 | REPAIRS & MTCE - VEHICLE | 3,928 | 4,100 | 5,587 | 4,100 | 8,041 | 6,100 | 1,776 | 6,222 |
| 01-2-391-468 | MINOR CAPITAL | 71,977 | 45,000 | 110,659 | 173,000 | 167,644 | 217,000 | 24,761 | 177,000 |
| 01-2-391-480 | TRANSFER TO CAPITAL | 933,091 | 1,138,500 | 539,217 | 800,243 | 6,237 | 0 | 0 | 46,652 |
| 01-2-391-485 | RESERVE CONTR - CAPITAL WORKS/MACH/EQI | 237,964 | 237,964 | 0 | 0 | 0 | 0 | 0 | 50,000 |
| 01-2-391-489 | RESERVE CONTR OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100,000 |
| 01-2-391-495 | TRANSFER OTHER FUNCTIONS | 35,000 | 35,000 | 1,993 | 35,000 | 0 | 0 | 0 | 0 |
| 01-2-391-505 | DEBT CHARGES-PRINCIPAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 45,000 |
| 01-2-391-506 | DEBT CHARGES-INTEREST | 0 | 0 | 0 | 0 | 0 | 37,475 | 0 | 10,000 |
| MOX STRATHCONA SOLID WASTE MANAGEMENT Total | | 6,021,117 | 6,986,741 | 6,868,751 | 7,467,806 | 6,822,102 | 7,603,247 | 4,817,947 | 8,080,600 |
| OPERATING EXPENSES Total | | 6,021,117 | 6,986,741 | 6,868,751 | 7,467,806 | 6,822,102 | 7,603,247 | 4,817,947 | 8,080,600 |
| OPERATING Surplus/(Deficit) | | 1,309,806 | 0 | 455,522 | 0 | 0 | 0 | 996,787 | 0 |
| 391 --> COMOX STRATHCONA SOLID WASTE MANAGEMENT | | | | | | | | | |
| 01-5-391-133 | RECOVERIES - OTHER | 1,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-5-391-139 | SALE OF FIXED ASSETS | 0 | 0 | 0 | 0 | 40,000 | 0 | 5,000 | 0 |
| 01-5-391-142 | LONG TERM DEBT PROCEEDS | 0 | 0 | 0 | 0 | 0 | 1,498,984 | 0 | 0 |
| 01-5-391-145 | TRANSFER FR RESERVE | 346,419 | 1,900,000 | 2,195,717 | 4,515,856 | 2,174,268 | 7,849,215 | 2,147,321 | 6,446,775 |
| 01-5-391-148 | TRANSFER FR OPERATING FUND | 933,091 | 1,138,500 | 539,217 | 800,243 | 6,237 | 0 | 0 | 46,652 |
| MOX STRATHCONA SOLID WASTE MANAGEMENT Total | | 1,280,710 | 3,038,500 | 2,734,934 | 5,316,099 | 2,220,506 | 9,348,199 | 2,152,321 | 6,493,427 |
| CAPITAL REVENUE SOURCES Total | | 1,280,710 | 3,038,500 | 2,734,934 | 5,316,099 | 2,220,506 | 9,348,199 | 2,152,321 | 6,493,427 |
| 391 --> COMOX STRATHCONA SOLID WASTE MANAGEMENT | | | | | | | | | |
| 01-6-391-470 | LAND IMPROVEMENTS | 0 | 30,000 | 0 | 182,000 | 0 | 0 | 0 | 0 |
| 01-6-391-471 | BUILDING | 0 | 0 | 0 | 50,000 | 0 | 12,900 | 0 | 0 |
| 01-6-391-473 | IT INFRASTRUCTURE | 38,445 | 55,000 | 50,517 | 25,000 | 0 | 0 | 0 | 0 |
| 01-6-391-474 | SOLID WASTE INFRASTRUCTURE | 0 | 2,895,000 | 47,605 | 4,512,599 | 0 | 8,501,315 | 4,431,204 | 6,334,677 |
| 01-6-391-475 | MACHINERY & EQUIPMENT | 24,817 | 58,500 | 402,213 | 546,500 | 646,818 | 775,000 | 66,061 | 98,750 |
| 01-6-391-478 | VEHICLES | 0 | 0 | 0 | 0 | 0 | 35,000 | 27,093 | 60,000 |
| 01-6-391-479 | WORK IN PROGRESS | 1,217,448 | 0 | 2,234,600 | 0 | 1,573,688 | 0 | 0 | 0 |
| 01-6-391-498 | MFA ISSUE EXPENSE/DRF DEPOSITS | 0 | 0 | 0 | 0 | 0 | 23,984 | 0 | 0 |
| MOX STRATHCONA SOLID WASTE MANAGEMENT Total | | 1,280,710 | 3,038,500 | 2,734,934 | 5,316,099 | 2,220,506 | 9,348,199 | 4,524,358 | 6,493,427 |
| CAPITAL EXPENDITURES Total | | 1,280,710 | 3,038,500 | 2,734,934 | 5,316,099 | 2,220,506 | 9,348,199 | 4,524,358 | 6,493,427 |
| CAPITAL Surplus/(Deficit) | | 0 | 0 | 0 | 0 | 0 | 0 | (2,372,037) | 0 |
| GENERAL REVENUE FUND - CVRD Total | | 1,309,807 | 0 | 455,522 | 0 | 0 | 0 | (1,375,251) | 0 |



Budget Departmental by Class

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

| Account Code | Account Description | 2011 Actual Value | 2011 Budget Value | 2012 Actual Value | 2012 Budget Value | 2013 Actual Value | 2013 Budget Value | 2014 Actual Value | 2014 Actual Value |
|--------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Report Total --> | 1,309,807 | 0 | 455,522 | 0 | 0 | 0 | (1,375,251) | 0 |

Appendix C - 2015 FP - SWMP Capital Schedule

Oct-14

| Item | Item | 2015 ¹ | 2016 | 2017 | 2018 | 2019 | Total Budget |
|------|-------------------------------------|------------------------|-------------------------|-------------------------|----------------------|-------------------------|-------------------------|
| 1 | Campbell River Closure | \$ 350,000.00 | \$ 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 | \$ 950,000.00 | \$ 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.