

515 – Curbside Garbage/Recycling

Function 515 supports curbside collection of recyclables in all Electoral Areas. In 2014, the CVRD became a collector on behalf of Recycle BC (previously known as MMBC), a stewardship organization that has been mandated by the Province to provide end of life recycling for all packaging and printed paper products. Recycle BC pays the CVRD to provide curbside collection of these materials and this revenue makes up a significant portion of the budget. The Function also provides curbside garbage collection in Electoral Areas D, E, F, G and I.

COWICHAN VALLEY REGIONAL DISTRICT

2023-2027 FINANCIAL EXPENDITURE PROGRAM

Service: Curbside Garbage/Recycling

Function: 515

TOTAL EXPENDITURE	2022	2023	2024	2025	2026	2027
Operational Costs	\$1,562,780	\$1,776,382	\$3,988,717	\$4,068,312	\$4,149,498	\$4,232,308
Long Term Debt	144,820	144,820	144,820	788,040	788,040	788,040
Short Term Debt		155,950	155,950	155,950	155,950	155,950
Capital	800,000	1,658,352	4,600,000			
Transfer to Operating Reserve	50,000		50,000	50,000	50,000	50,000
Transfer to Capital Reserve	50,000		100,000	100,000	100,000	100,000
TOTAL APPLICATION OF FUNDS	\$2,607,600	\$3,735,504	\$9,039,487	\$5,162,302	\$5,243,488	\$5,326,298
<u>SOURCES OF FUNDS</u>						
Requisition/Parcel Tax						
User Fee	1,260,000	1,479,127	3,833,787	4,539,302	4,603,488	4,666,298
Transfer from Capital Reserve	800,000	800,000				
Transfer from Operating Reserve		141,352				
Other	536,600	588,323	605,700	623,000	640,000	660,000
Debt Proceeds		717,000	4,600,000			
Surplus/(Deficit)	11,000	9,702				
TOTAL SOURCE OF FUNDS	\$2,607,600	\$3,735,504	\$9,039,487	\$5,162,302	\$5,243,488	\$5,326,298

2023 Debt Long Term with Principal & Interest

Borrowed	Outstanding	Maturity	P & I
Trucks & Totes	\$754,374	2028	\$130,305
Totes	\$94,470	2029	\$14,515
Total	\$144,820		

2023 Debt Short Term with Principal & Interest

Proposed	Outstanding	Maturity	P & I
Curbside truck	\$500,000	2027	\$108,750
Curbster truck	\$217,000	2027	\$47,200
Total	\$155,950		

Cowichan Valley Regional District
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		GENERAL REVENUE FUND			
		515 - CURBSIDE GARBAGE/RECYCLING			
		2020	2021	2022	2023
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
OPERATING REV					
4321 MULTI-MATERIAL BC					
01-1-4321-2883	MMBC HOUSEHOLD INCENTIV	-533,062	-453,890	-495,000	-527,751
01-1-4321-2884	EDUCATION & ADMINISTRATIO	-37,646	-32,054	-41,000	-59,972
Total MULTI-MATERIAL BC		-570,708	-485,944	-536,000	-587,723
4411 USER CHARGES					
01-1-4411-0000	USER CHARGES	-1,247,592	-1,257,578	-1,260,000	-1,479,127
01-1-4411-1001	REFUND OF USER CHARGES	0	26	0	0
01-1-4411-1002	GARBAGE/RECYCLING TOTE E	-3,350	-3,100	-500	-500
Total USER CHARGES		-1,250,942	-1,260,653	-1,260,500	-1,479,627
4419 TICKET SALES					
01-1-4419-0000	TICKET SALES	-73	-165	-100	-100
Total TICKET SALES		-73	-165	-100	-100
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-2,250	-492	0	0
Total RECOVERY OF COSTS		-2,250	-492	0	0
5900 MISCELLANEOUS					
01-1-5900-5015	WCB RECOVERIES	-4,209	0	0	0
Total MISCELLANEOUS		-4,209	0	0	0
9110 SURPLUS/DEFICIT - CURRENT YEAR					
01-1-9110-0000	SURPLUS/DEFICIT	0	0	-11,000	-9,702
Total SURPLUS/DEFICIT - CURR		0	0	-11,000	-9,702
9120 TRANSFER FROM OPERATING RESERVE					
01-1-9120-0000	TSF FROM OPERATING RESEF	0	0	-226,235	0
Total TRANSFER FROM OPERA		0	0	-226,235	0
Total OPERATING REV		-1,828,181	-1,747,254	-2,033,835	-2,077,152
OPERATING EXP					
2582 2014 FREIGHTLINER (FH3236)					
01-2-2582-2373	INSURANCE	2,657	1,811	3,000	3,150
01-2-2582-2470	PURCHASED REPAIRS	49,803	66,187	146,910	65,000
01-2-2582-2570	PURCHASED MAINTENANCE	855	967	2,500	3,000
01-2-2582-5310	FUEL & LUBRICANTS	19,871	29,424	30,000	38,000
01-2-2582-5620	TIRES	2,035	13,397	10,000	10,000
Total 2014 FREIGHTLINER (FH32		75,221	111,786	192,410	119,150

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GENERAL REVENUE FUND				
515 - CURBSIDE GARBAGE/RECYCLING				
	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
2583 2014 FREIGHTLINER (FH3237)				
01-2-2583-2373 INSURANCE	2,657	1,810	3,000	3,150
01-2-2583-2470 PURCHASED REPAIRS	74,148	48,175	80,912	65,000
01-2-2583-2570 PURCHASED MAINTENANCE	1,523	3,098	2,500	3,000
01-2-2583-5310 FUEL & LUBRICANTS	19,040	37,328	30,000	38,000
01-2-2583-5620 TIRES	5,821	8,645	10,000	10,000
Total 2014 FREIGHTLINER (FH3237)	103,188	99,056	126,412	119,150
2584 2014 FREIGHTLINER (FH3241)				
01-2-2584-2373 INSURANCE	2,657	1,810	3,000	3,150
01-2-2584-2470 PURCHASED REPAIRS	87,995	82,359	80,913	65,000
01-2-2584-2570 PURCHASED MAINTENANCE	0	2,238	2,500	3,000
01-2-2584-5310 FUEL & LUBRICANTS	17,376	29,165	30,000	38,000
01-2-2584-5620 TIRES	9,402	5,412	10,000	10,000
Total 2014 FREIGHTLINER (FH3241)	117,430	120,985	126,413	119,150
2590 CURBSTER COLLECTION TRUCK				
01-2-2590-2373 INSURANCE/AUTOMOTIVE EQUIPMENT	0	0	0	2,000
01-2-2590-2470 PURCHASED REPAIRS - VEHICLE	0	0	0	2,000
01-2-2590-2570 PURCHASED MAINTENANCE/VEHICLE	0	0	0	3,000
01-2-2590-5620 TIRES	0	0	0	2,000
Total CURBSTER COLLECTION TRUCK	0	0	0	9,000
4012 SWM COMPLEX				
01-2-4012-2510 TIPPING FEES	254,176	242,210	263,700	325,000
Total SWM COMPLEX	254,176	242,210	263,700	325,000
4320 GARBAGE & WASTE COLLECTION				
01-2-4320-1204 WAGES - HOURLY	57,213	107,252	0	0
01-2-4320-1301 WAGES	325,977	328,023	435,675	448,800
01-2-4320-1400 BENEFITS	96,619	117,968	130,700	139,400
01-2-4320-2121 POSTAGE	3,839	3,803	4,000	4,000
01-2-4320-2131 TELEPHONE	1,928	2,548	2,000	2,800
01-2-4320-2210 ADVERTISING	0	0	4,000	4,000
01-2-4320-2215 DOCUMENT PRODUCTION	169	2,957	500	3,000
01-2-4320-2320 LEGAL SERVICES	0	0	5,000	5,000
01-2-4320-2330 CONSULTANTS	4,000	4,000	16,000	4,000
01-2-4320-2338 CONTRACT FOR SERVICES	0	0	2,500	2,500
01-2-4320-2340 TRAINING & DEVELOPMENT	0	206	5,000	5,000
01-2-4320-2475 MISCELLANEOUS EQUIPMENT	33,038	18,124	42,000	59,702
01-2-4320-2480 MINOR CAPITAL	837	0	10,000	10,000
01-2-4320-2532 COMPUTER SOFTWARE UPGRADES	14,573	21,641	20,500	30,000



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		GENERAL REVENUE FUND			
		515 - CURBSIDE GARBAGE/RECYCLING			
		2020	2021	2022	2023
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
01-2-4320-4100	ALLOC - GENERAL GOVERNME	110,427	112,560	122,748	122,155
01-2-4320-4570	ALLOC - BILLING CLERK	49,042	50,018	50,018	51,519
01-2-4320-4575	ALLOC - ENGINEERING	16,149	10,287	12,024	14,371
01-2-4320-4587	ALLOC - ADMINISTRATION	0	988	1,265	0
01-2-4320-5110	SUNDRY EXPENSES	0	32	1,000	1,000
01-2-4320-8150	BANK CHARGES	83	0	2,000	500
01-2-4320-9910	CONTINGENCY	0	0	28,500	0
Total GARBAGE & WASTE COLL		713,893	780,408	895,430	907,747
4321 MULTI-MATERIAL BC					
01-2-4321-1301	WAGES	51,155	26,148	56,200	58,000
01-2-4321-1400	BENEFITS	16,598	8,535	15,950	18,000
01-2-4321-2121	POSTAGE	5,837	5,781	6,000	6,000
01-2-4321-2210	ADVERTISING & EDUCATION	9,812	0	12,000	12,000
01-2-4321-2215	DOCUMENT PRODUCTION	1,554	5,775	5,000	5,000
01-2-4321-2510	TIPPING FEES	60,014	70,315	70,000	57,785
01-2-4321-5110	SUNDRY EXPENSES	0	195	0	0
Total MULTI-MATERIAL BC		144,970	116,749	165,150	156,785
7142 SUMMER STUDENT PROGRAM					
01-2-7142-1204	WAGES - HOURLY	13,892	-1,213	15,000	15,500
01-2-7142-1400	BENEFITS	1,519	-138	4,500	4,900
Total SUMMER STUDENT PROG		15,411	-1,352	19,500	20,400
8115 SHORT TERM DEBT					
01-2-8115-8215	INTEREST	0	0	0	12,550
01-2-8115-8216	PRINCIPAL	0	0	0	143,400
Total SHORT TERM DEBT		0	0	0	155,950
8123 INTEREST/MFA OWN DEBENTURES					
01-2-8123-8232	INTEREST (CVRD)	56,175	53,288	56,175	56,175
Total INTEREST/MFA OWN DEBT		56,175	53,288	56,175	56,175
8133 PRINCIPAL/MFA OWN DEBENTURES					
01-2-8133-8332	PRINCIPAL (CVRD)	88,645	88,645	88,645	88,645
Total PRINCIPAL/MFA OWN DEB		88,645	88,645	88,645	88,645
8241 TRANSFER TO CAPITAL RESERVE					
01-2-8241-0000	TSF TO CAPITAL RESERVE	50,000	100,000	50,000	0
Total TRANSFER TO CAPITAL RE		50,000	100,000	50,000	0
8245 TRANSFER TO OPERATING RESERVE					
01-2-8245-0000	TRANSFER TO OPERATING RE	50,000	0	50,000	0

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GENERAL REVENUE FUND				
515 - CURBSIDE GARBAGE/RECYCLING				
	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
Total TRANSFER TO OPERATING	50,000	0	50,000	0
Total OPERATING EXP	1,669,109	1,711,775	2,033,835	2,077,152
CAPITAL REV				
8250 M.F.A. FUNDING				
01-7-8250-0002 M.F.A. FUNDING - SHORT TERM	0	0	0	-717,000
Total M.F.A. FUNDING	0	0	0	-717,000
9010 TRANSFER FROM CAPITAL RES				
01-7-9010-0000 TSF FROM CAPITAL RESERVE	0	0	-800,000	-800,000
Total TRANSFER FROM CAPITAL	0	0	-800,000	-800,000
9120 TRANSFER FROM OPERATING RESERVE				
01-7-9120-0000 TRANSFER FROM OPERATING	0	0	-141,352	-141,352
Total TRANSFER FROM OPERATING	0	0	-141,352	-141,352
Total CAPITAL REV	0	0	-941,352	-1,658,352
CAPITAL EXP				
8221 TRANSFER/GENERAL CAPITAL				
01-8-8221-6126 VEHICLES & MACHINERY	0	0	941,352	1,658,352
Total TRANSFER/GENERAL CAPITAL	0	0	941,352	1,658,352
Total CAPITAL EXP	0	0	941,352	1,658,352
Surplus/Deficit	-159,072	-35,479	0	0



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	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
Summary Total Revenues	-1,828,181	-1,747,254	-2,033,835	-2,077,152
Summary Total Expenses	1,669,109	1,711,775	2,033,835	2,077,152
Summary Surplus/Deficit	-159,072	-35,479	0	0

2023 Year over Year Comparative Analysis

Function: 515 - Curbside Garbage/Recycling

Requisition Change		2022 Requisition \$0	Proposed 2023 Requisition \$0	Requisition \$ Increase (Decrease) 0	Requisition % Increase (Decrease) 0.00%	
A) Core Budget		2022 \$ Budget	2023 \$ Budget	Requisition \$ Increase (Decrease)	Requisition % Increase (Decrease)	
Explanation of increase/decrease:						
	MMBC Incentives (Household, Education and Administration; based on contract)	-536,000	-587,723	(51,723)	0.00%	
	User Charges (utility bills, tote exchange)	-1,260,500	-1,314,677	(54,177)	0.00%	
	Fleet maintenance, fuel, tires	210,000	348,000	138,000	0.00%	
	Increased garbage landfill costs	263,700	325,000	61,300	0.00%	
	Increase in Wages and Benefits	658,025	684,600	26,575	0.00%	
	Increase in allocations (as per budget book)	186,055	188,045	1,990	0.00%	
	Net misc. decrease in remaining operating expenditure accounts	378,820	356,855	(21,965)	0.00%	
	Decrease transfer to reserves	100,000	0	(100,000)	0.00%	
	Subtotal	100	100	0	0.00%	
B) Prior Year One-time items						
	Decrease transfer from capital reserve	(800,000)	0	800,000	0.00%	
	Replacement of curbside trucks	800,000	0	(800,000)	0.00%	
	Decrease surplus carry forward to fund consultants expense	(11,000)	0	11,000	0.00%	
	Consultant expense funded by prior year surplus funds	11,000	0	(11,000)	0.00%	
	Subtotal	0	0	0	0.00%	
Max Draft 2023 Budget				-	0.00%	
C) Other items to maintain service level						
	Subtotal	0	0	0	0.00%	
Total Draft 2023 Budget				-	0.00%	
D) Supplemental Items						
1)	Curbster Truck (\$217k) and Curbside Truck (\$500k)	Capital	-	717,000	717,000	0.00%
		Debt	-	(717,000)	(717,000)	0.00%
		Reserves	-	0	0	0.00%
	Annual debt repayment and operating costs	Operating	-	164,950	164,950	0.00%
	Increase utility fee revenue	Other	-	(164,950)	(164,950)	0.00%
	Subtotal	-	-	0	0.00%	

Max 2023 Requisition change if Supplemental & Other Items are Approved

-

0.00%

Notes:

- 1) The Operating Reserve balance at December 31, 2021 is \$430,561 with \$317,587 committed in 2022 - uncommitted balance is \$112,974.
- 2) The Capital Reserve balance at December 31, 2021 is \$889,770 with \$750,000 committed in 2022 - uncommitted balance is \$139,770.