



Regional District of Central Kootenay
WEST RESOURCE RECOVERY COMMITTEE
Open Meeting Agenda

Date: Monday, February 5, 2024
Time: 9:00 am
Location: Hybrid Model - In-person and Remote

Directors will have the opportunity to participate in the meeting electronically. Proceedings are open to the public.

Pages

1. WEBEX REMOTE MEETING INFO

To promote openness, transparency and provide accessibility to the public we provide the ability to attend all RDCK meetings in-person or remote (hybrid model).

Meeting Time:

9:00 am PST

10:00 am MST

Join by Meeting Link:

<https://nelsonho.webex.com/nelsonho/j.php?MTID=mea525aa5d23d6f86550d4fedb1adfa98>

Join by Meeting Number:

Meeting Number (access code): 2773 402 8659

Meeting Password: Wx8qa4R7JD5 (99872477 from phones)

Join by Phone:

+1-604-449-3026 Canada Toll (Vancouver)

In-Person Location: RDCK Board Room, 202 Lakeside Drive, Nelson, BC

2. CALL TO ORDER & WELCOME

2.1 Traditional Lands Acknowledgement Statement

We acknowledge and respect the indigenous peoples within whose traditional lands we are meeting today.

2.2 Adoption of the Agenda

RECOMMENDATION:

The agenda for the February 5, 2024 West Resource Recovery Committee meeting be adopted as circulated.

2.3 Freedom of the Floor

RECOMMENDATION:

That East Resource Recovery Committee Chair Director Jackman and Central Resource Recovery Committee Chair Director Newell have freedom of the floor.

2.4 Receipt of Minutes

The January 4, 2024 West Resource Recovery minutes, have been received.

3 - 5

3. DRAFT 2024-2028 FINANCIAL PLANS

The following Draft Financial Plans, have been received:

6 - 20

- a. Service S188: West Resource Recovery
- b. Service A118: Recycling Program - West Subregion
- c. Service A120: Organics Program - Central & West Subregions

RECOMMENDATION:

That the West Resource Recovery Committee approve the Draft 2024-2028 Financial Plans for:

- a. Service S188: West Resource Recovery
- b. Service A118: Recycling Program - West Subregion
- c. Service A120: Organics Program - Central & West Subregions

subject to provisions or contribution changes to or from other services.

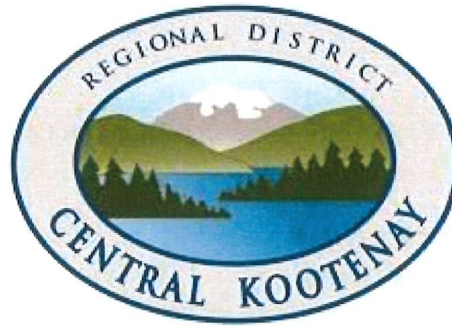
4. PUBLIC TIME

The Chair will call for questions from the public and members of the media at 11:45 am PST.

5. ADJOURNMENT

RECOMMENDATION:

The February 5, 2024 West Resource Recovery Committee meeting adjourn at _____ am/pm.



West Resource Recovery Committee Open Meeting **MINUTES**

A West Resource Recovery Committee meeting was held on Thursday, January 4, 2024 at 1:00 pm (PST) / 2:00 pm (MST) through a hybrid model.

ELECTED OFFICIALS PRESENT	Director W. Popoff Director A. Davidoff Director H. Hanegraaf Director T. Weatherhead Director M. McFadden Director T. Zeleznik Director L. Main Alt. Director E. Buller Director L. Casley	Area H (Chair) Area I Area J Area K City of Castlegar Village of Nakusp Village of Silverton Village of Slokan Village of New Denver	In-Person
GUEST DIRECTORS	Director G. Jackman Director T. Newell	Chair East Resource Recovery Committee Chair Central Resource Recovery Committee	
DELEGATION	Julia Greenlaw	Healthy Community Society of the North Slokan Valley	
STAFF PRESENT	S.Horn Y. Malloff U. Wolf A. Wilson S. Eckman	Chief Administrative Officer General Manager of Finance, IT, ED General Manager of Environmental Services Resource Recovery Manager Meeting Coordinator	In-Person In-Person In-Person

1. WEBEX REMOTE MEETING INFO

Join by Meeting Link:

<https://nelsonho.webex.com/nelsonho/j.php?MTID=m0c71eb08b70adeb107e1a0bb4a4911ea>

Meeting Number (access code): 2770 198 0004

Meeting Password: 6Js3w38dbSw (65739383 from phones)

Join by Phone:

+1-604-449-3026 Canada Toll (Vancouver)

In-Person Location:

Board Room, 202 Lakeside Drive, Nelson, BC

2. CALL TO ORDER

General Manager Wolf called the West Resource Recovery Committee meeting to order at 1:00 pm PST.

3. ELECTION OF 2024 COMMITTEE CHAIR

3.1 Call for Nominations (3 Times)

General Manager Wolf called for nominations the first time.

General Manager Wolf called for further nominations the second and third time.

3.2 Opportunity for Candidates to Address the Committee

No address.

3.3 Vote By Secret Ballot

No vote.

3.4 Declaration of Elected or Acclaimed 2024 West Resource Recovery Committee Chair

General Manager Wolf declared Director Popoff being acclaimed as Chair of the West Resource Recovery Committee for 2024.

Carried

3.5 Destroy Ballots

No ballots.

4. CHAIR'S ADDRESS

Chair Popoff thanked the Committee for their support.

RECESS Meeting recessed for a break from 1:04 pm to 1:06 pm.

5. COMMENCEMENT OF REGULAR COMMITTEE MEETING

Director Popoff, West Resource Recovery Committee Chair assumed the chair.

5.1 Traditional Lands Acknowledgement Statement

We acknowledge and respect the indigenous peoples within whose traditional lands we are meeting today.

5.2 Freedom of the Floor

Moved and Seconded,
And Resolved:

That East Resource Recovery Committee Chair Director Jackman and Central Resource Recovery Committee Chair Director Newell have freedom of the floor.

Carried

5.3 Adoption of the Agenda

Moved and Seconded,
And Resolved:

The Agenda for the January 4, 2024 West Resource Recovery Committee meeting be

adopted as circulated.

Carried

5.4 Receipt of Minutes

The November 28, 2023 West Resource Recovery Committee Minutes, have been received.

6. DELEGATION: HEALTHY COMMUNITY SOCIETY OF THE NORTH SLOCAN VALLEY

The December 16, 2023 letter from the Healthy Community Society of the North Slocan Valley requesting funds to assist with building a new curing area and installing electrified fence sections at their New Denver facility, has been received.

Julia Greenlaw from the Healthy Community Society of the North Slocan Valley (HCSNSV) was in attendance to present an update on the HCSNSV's Organic Waste Diversion Project and request funding for 2024 for their curing pad capital project.

DIRECTOR PRESENT Director Zeleznik joined the meeting at 1:23 pm PST.

7. DRAFT 2024-2028 FINANCIAL PLANS

The following Draft Financial Plans, have been received:

- a. Service S188: West Resource Recovery
- b. Service A118: Recycling Program - West Subregion
- c. Service A120: Organics Program - Central & West Subregions

RECESS Meeting recessed for a break from 3:03 pm to 3:11 pm.

8. PUBLIC TIME

The Chair called for questions from the public and members of the media at 3:48 pm PST / 4:48 pm MST.

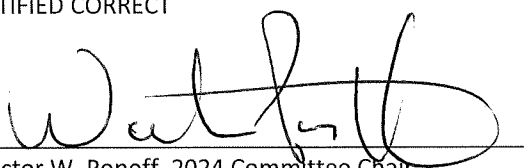
9. ADJOURNMENT

Moved and Seconded,
And resolved that:

The January 4, 2024 West Resource Recovery Committee meeting adjourn at 3:49 pm PST / 4:49 pm MST.

Carried

CERTIFIED CORRECT



Director W. Popoff, 2024 Committee Chair
January 4, 2024 meeting

S188 - West Resource Recovery - 5 year Financial Plan (2024-2028)													
No.	Acc #	Account(T)	Work Order	Work Order(T)	2023 Budget	2023 Projected YE	2024 Budget (set in 2023)	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2024 Notes
1	41010	Requisitions			-723,735.56	-723,735.56	-781,634.41	-752,684.99	-812,899.78	-844,165.16	-886,060.76	-894,815.07	4% increase in 24, 8% increase 25-27; 6% 28 (in 23 FP was 5% in 24, 9% 27; 8% 28)
2	41020	Grants in lieu of Taxes	OVR154-100	West RR Subregion Administration	-5,269.90	-499.41	-5,269.90	-306.45	-5,269.90	-5,269.90	-5,269.90	-5,269.90	placeholder.
3	41020	Grants in lieu of Taxes			-5,269.90	-499.41	-5,269.90	-306.45	-5,269.90	-5,269.90	-5,269.90	-5,269.90	
4	42020	Sale of Services	OPR302-100	NAK-Facility O&M	-276,891.71	-268,869.30	-279,660.63	-303,150.14	-312,244.64	-327,856.87	-344,249.72	-361,462.20	Placeholder, based on 2023 projected with 10% increase to ALL tipping fees in 2024.
5	42020	Sale of Services	OPR304-100	OOT Facility O&M	-2,156,485.72	-2,267,744.68	-1,922,474.61	-2,556,882.13	-2,633,588.59	-2,765,268.02	-2,903,531.42	-3,048,707.99	Placeholder, based on 2023 with 10% increase to ALL tipping fees in 2024; remove organics starting spring 2023.
6	42020	Sale of Services	OPR620-100	OOT - Compost	-47,439.44	-33,180.00	-131,224.27	-109,494.00	-112,778.82	-118,417.76	-124,338.65	-130,555.58	Placeholder OOT compost - coded to OOT in 23, will break out separately in 24 and beyond.
7	42020	Sale of Services	OPR306-100	ROS Facility O&M	-110,007.54	-103,500.15	-111,107.61	-116,696.42	-120,197.31	-126,207.18	-132,517.54	-139,143.41	Placeholder, based on 2023 projected with 10% increase to ALL tipping fees in 2024.
8	42020	Sale of Services	OPR422-302	BUR Facility O&M	-10,653.50	-17,134.68	-10,760.04	-19,319.35	-19,898.93	-20,893.88	-21,938.57	-23,035.50	New process - transfer of tipping fees from contactor; Placeholder, based on 2023 with 10% increase to ALL tipping fees in 2024.
9	42020	Sale of Services	OPR420	EDG Facility O&M	-15,864.75	-25,898.48	-16,023.40	-29,200.53	-30,076.55	-31,580.38	-33,159.39	-34,817.36	New process - transfer of tipping fees from contactor; Placeholder, based on 2023 with 10% increase to ALL tipping fees in 2024.
10	42020	Sale of Services	OPR307-100	SLO Facility O&M	-123,352.90	-115,766.41	-124,586.43	-130,526.63	-134,442.43	-141,164.55	-148,222.77	-155,633.91	Placeholder, based on 2023 projected with 10% increase to ALL tipping fees in 2024.
11	42020	Sale of Services			-2,740,695.56	-2,832,093.69	-2,595,836.98	-3,265,269.19	-3,363,227.27	-3,531,388.63	-3,707,958.06	-3,893,355.96	10% increase 2024; 3% in 25; 5% 26-28
12	42030	User Fees	OVR154-100	West RR Subregion Administration	-25,724.35	-32,884.13	-25,724.35	-25,724.35	-25,724.35	-25,724.35	-25,724.35	-25,724.35	Estimate - WSDA fees; scrap metal rebates.
13	42030	User Fees			-25,724.35	-32,884.13	-25,724.35	-25,724.35	-25,724.35	-25,724.35	-25,724.35	-25,724.35	
14	42035	User Fees - Specified	OPR591-100	ENV-West MARR Program	-14,958.63	-3,759.00	-15,347.55	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	MARR reimbursement - est based on freon costs, actuals tbd based on metal market fluctuations.
15	42035	User Fees - Specified			-14,958.63	-3,759.00	-15,347.55	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	
16	43025	Grants - Specified	OVR154-100	West RR Subregion Administration	0.00	-336,781.92	0.00	0.00	0.00	0.00	0.00	0.00	Growing Communities Fund (GCF) Allocation - NAK/ROS TS Upgrades.
17	43025	Grants - Specified	CAP1243-100	WEST - Compost curbside program	-608,420.77	0.00	-319,650.92	-635,241.00	-19,660.00	0.00	0.00	0.00	Assumes OICP grant 2/3 of cost for RDCK portion of CGar (and add'l funds for bear bins) and rural programs (grant budgeted in year work occurs), leaving in S188 until becomes new service 2024 assume Cgar claim made early 2024, and paid out, plus all rural 2024 cost paid out. Add add transfer costs from s188 to cgar 2025 583k for cgar for OICP plus add RDCK costs. 2024 = 583k OICP funds for Cgar claim and \$55k for RDCK rural bins. Assume minimum amt received from OICP based on reduced number of HH's proceeding 2025: portion of ambassador position, launch communications funds for rural.
18	43025	Grants - Specified			-608,420.77	-336,781.92	-319,650.92	-635,241.00	-19,660.00	0.00	0.00	0.00	
19	43100	Proceeds from Borrowing	CAP1116-100	NAK LF-transfer station construction	0.00	0.00	0.00	-1,090,158.08	0.00	0.00	0.00	0.00	LT borrowing; reduced by GCF grant (\$336k).
20	43100	Proceeds from Borrowing	CAP1238-100	NAK compost facility	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-780,000.00	LT borrowing
21	43100	Proceeds from Borrowing	CAP1237-100	NAK Landfill Closure	0.00	0.00	-1,100,000.00	0.00	-1,100,000.00	0.00	0.00	0.00	LT borrowing, moved to 2025
22	43100	Proceeds from Borrowing	CAP13119	OOT Landfill Development	0.00	0.00	0.00	0.00	0.00	-1,600,000.00	-4,600,000.00	0.00	LT borrowing; using mix of reserves to offset borrowing cost
23	43100	Proceeds from Borrowing	CAP1243-100	WEST - Compost curbside program	0.00	0.00	0.00	-132,156.09	0.00	0.00	0.00	0.00	Curbside - to be transferred to new service if proceeds or removed if not; 2024 amount is full value for 24&25 values
24	43100	Proceeds from Borrowing		Legacy Landfill Closure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-4,000,000.00	LT borrowing
25	43100	Proceeds from Borrowing	CAP1240-100	OOT Tipping Area and scale	0.00	0.00	0.00	0.00	0.00	-1,500,000.00	0.00	0.00	moved to reserve funded
26	43100	Proceeds from Borrowing	CAP1119-100	SLO TS-2023 Station Upgrades	0.00	0.00	-1,051,807.56	-673,240.00	0.00	0.00	0.00	0.00	LT borrowing
27	43100	Proceeds from Borrowing			0.00	0.00	-2,151,807.56	-1,895,554.17	-1,100,000.00	-3,100,000.00	-4,600,000.00	-4,780,000.00	
28	43505	External Contributions & Contracts - Specified	OVR154-100	West RR Subregion Administration	-4,500.00	-1,721.90	-1,500.00	-1,500.00	-1,500.00	-1,500.00	-1,499.00	-1,498.00	BCUOMA contributions for SIL HHW event.
29	43505	External Contributions & Contracts - Specified			-4,500.00	-1,721.90	-1,500.00	-1,500.00	-1,500.00	-1,500.00	-1,499.00	-1,498.00	
30	45000	Transfer from Reserves	OVR154-100	West RR Subregion Administration	-2,405,915.96	-137,942.92	-672,861.02	-1,064,550.00	-149,266.80	-2,020,000.00	-90,000.00	-20,000.00	Based on CAP projects funded by reserves; 2026 use \$2M for OOT landfill works.

S188 - West Resource Recovery - 5 year Financial Plan (2024-2028)													
No.	Acc #	Account(T)	Work Order	Work Order(T)	2023 Budget	2023 Projected YE	2024 Budget (set in 2023)	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2024 Notes
31	45000	Transfer from Reserves	OVR154-100	West RR Subregion Administration		0.00	0.00	-336,781.92	0.00	0.00	0.00	0.00	Growing Communities Fund (GCF) Allocation - NAK/ROS TS Upgrades.
32	45000	Transfer from Reserves	OVR154-100	West RR Subregion Administration	0.00	0.00	0.00	0.00	-220,000.00	-800,000.00	-200,000.00	0.00	2025&6 use stabilization reserves to contribute to CAP work funding and in 2027 for operating exp, which start to decrease
33	45000	Transfer from Reserves			-2,405,915.96	-137,942.92	-672,861.02	-1,401,331.92	-369,266.80	-2,820,000.00	-290,000.00	-20,000.00	
34	45500	Transfer from Other Service	OVR154-100	West RR Subregion Administration	-190,914.00	-190,914.00	-171,822.60	-202,632.00	-182,368.80	-164,131.92	-147,718.73	-132,946.86	Estimated contribution from Central Subregion (reduction due to organics diversion).
35	45500	Transfer from Other Service	OVR154-100	West RR Subregion Administration	0.00	0.00	0.00	-132,990.00	0.00	0.00	0.00	0.00	Placeholder for transfer from A102 deferred revenue from CBT bear bin lid locks
36	45500	Transfer from Other Service	OVR154-100	West RR Subregion Administration	-96,900.00	-96,900.00	-69,021.00	-103,000.00	-103,000.00	0.00	0.00	0.00	Placeholder, transfer from septage service (deferred reduction as no significant change to septage expected in 24-25).
37	45500	Transfer from Other Service			-287,814.00	-287,814.00	-240,843.60	-438,622.00	-285,368.80	-164,131.92	-147,718.73	-132,946.86	
38	45900	Transfer from Provisions	OVR154-100	West RR Subregion Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Landfill Closure - liability reduction
39	45500	Transfer from Provisions			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40	48200	Gain on Debt	OVR154-100	West RR Subregion Administration	0.00	-4,769.58	0.00	0.00	0.00	0.00	0.00	0.00	placeholder
41	48200	Gain on Debt			0.00	-4,769.58	0.00	0.00	0.00	0.00	0.00	0.00	
42	49100	Prior Year Surplus	OVR154-100	West RR Subregion Administration	-171,484.50	-357,066.28	0.00	-190,501.54	0.00	0.00	0.00	0.00	Placeholder, previous year projected total surplus/deficit.
43	49100	Prior Year Surplus	OVR154-100	West RR Subregion Administration	-407,722.50	-407,722.50	0.00	-240,000.00	0.00	0.00	0.00	0.00	portion of surplus carried into next year to fund work carried over; consulting fees
44	49100	Prior Year Surplus			-579,207.00	-764,788.78	0.00	-430,501.54	0.00	0.00	0.00	0.00	
45	TOTAL REVENUE				-7,396,241.72	-5,126,790.90	-6,810,476.28	-8,856,735.61	-5,992,916.89	-10,502,179.95	-9,674,230.79	-9,763,610.13	
46	TAXATION				-723,735.56	-723,735.56	-781,634.41	-752,684.99	-812,899.78	-844,165.16	-886,060.76	-894,815.07	
47	TIPPING FEES				-2,740,695.56	-2,832,093.69	-2,595,836.98	-3,265,269.19	-3,363,227.27	-3,531,388.63	-3,707,958.06	-3,893,355.96	
48	CAP FUNDING SUBTOTAL				-3,014,336.73	-137,942.92	-3,144,319.50	-4,065,117.09	-1,488,926.80	-5,920,000.00	-4,890,000.00	-4,800,000.00	
49	TOTAL REVENUE (w/o Prior Year Surplus)				-6,817,034.72	-4,362,002.12	-6,810,476.28	-8,426,234.07	-5,992,916.89	-10,502,179.95	-9,674,230.79	-9,763,610.13	
50	TOTAL OPERATING REVENUE				-3,798,197.99	-3,880,785.80	-3,664,656.78	-4,492,606.97	-4,502,490.09	-4,580,679.95	-4,782,731.79	-4,962,112.13	
51	51010	Salaries	OPR652	Waste spotters	65,273.00	64,275.00	66,578.46	90,652.00	92,465.04	94,314.34	96,200.63	98,124.64	Waste spotters - based on projected salaries (6.2% CPI) in 2023; 2% thereafter, some increase for organics, includes training, onboarding, misc.
52	51010	Salaries	OPR624-100	West - Lead Hand	32,559.10	33,132.02	33,373.08	35,301.90	36,184.45	37,089.06	38,016.29	38,966.69	Lead Hand - 30% to allocation service; Based on Salary Worksheet (6.2%).
53	51010	Salaries	OVR154-100	West RR Subregion Administration	170,851.00	172,023.00	174,268.02	175,617.43	179,129.78	182,712.37	186,366.62	190,093.95	Attendants - based on Salaries worksheet (6.2%); 2% thereafter; added onboarding, training, misc hours, and LFA breaks.
54	51010	Salaries			268,683.10	269,430.02	274,219.56	301,571.33	307,779.27	314,115.77	320,583.53	327,185.29	
55	51020	Overtime	OPR624-100	West - Lead Hand	333.00	2,460.60	333.00	2,613.16	333.00	333.00	333.00	333.00	Lead Hand
56	51020	Overtime	OPR652	Waste spotters	500.00	314.40	500.00	333.89	500.00	500.00	500.00	500.00	limited budget for emerg coverage.
57	51020	Overtime	OVR154-100	West RR Subregion Administration	5,000.00	4,258.17	5,000.00	4,522.18	5,000.00	5,000.00	5,000.00	5,000.00	limited budget for emerg coverage + \$3k for OOT winter OT.
58	51020	Overtime			5,833.00	7,033.17	5,833.00	7,469.23	5,833.00	5,833.00	5,833.00	5,833.00	
59	51030	Benefits	OPR421-300	Waste spotters	15,012.89	8,858.46	13,315.69	26,901.71	27,439.74	18,862.87	19,240.13	19,624.93	Waste spotters - based on Salary worksheet
60	51030	Benefits	OPR624-100	West - Lead Hand	9,442.29	11,611.81	9,678.34	10,237.55	10,493.49	10,755.83	11,024.72	11,300.34	Lead Hand - based on salary worksheet
61	51030	Benefits	OVR154-100	West RR Subregion Administration	21,770.00	31,024.95	22,205.40	43,904.36	44,782.45	45,678.10	46,591.66	47,523.49	Attendants - based on projected benefits
62	51030	Benefits			46,225.18	51,495.22	45,199.44	81,043.62	82,715.68	75,296.79	76,856.51	78,448.76	
63	51050	Employee Health & Safety	OVR154-100	West RR Subregion Administration	7,340.00	2,518.78	7,523.50	7,868.00	8,064.70	8,266.32	8,472.98	8,684.80	Staff PPE, training, hazard tree, safety check-in monitoring - based on costing developed with H&S coord.
64	51050	Employee Health & Safety			7,340.00	2,518.78	7,523.50	7,868.00	8,064.70	8,266.32	8,472.98	8,684.80	
65	51500	Directors - Allowance & Stipend	OVR154-100	West RR Subregion Administration	29,671.39	32,081.00	30,264.82	34,070.02	34,751.42	35,446.45	36,155.38	36,878.49	70% (moved 20% to recycling and 10% to compost allocation); Based on up to 14 RR meetings (9 directors) + WRCR Chair at 4 other RRC meetings + Chair Stipend
66	51500	Directors - Allowance & Stipend			29,671.39	32,081.00	30,264.82	34,070.02	34,751.42	35,446.45	36,155.38	36,878.49	

S188 - West Resource Recovery - 5 year Financial Plan (2024-2028)													
No.	Acc #	Account(T)	Work Order	Work Order(T)	2023 Budget	2023 Projected YE	2024 Budget (set in 2023)	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2024 Notes
67	51560	Directors - Travel	OVR154-100	West RR Subregion Administration	2,500.00	664.73	2,500.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	Placeholder, virtual meetings lower travel
68	51560	Directors - Travel			2,500.00	664.73	2,500.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
69	52010	Travel	OPR624-100	WEST - Lead Hand	10,325.76	12,907.20	10,842.04	16,069.65	16,873.13	17,716.79	18,602.63	19,532.76	Lead Hand 70% - cash handling and gen site travel - 30% to recycling service.
70	52010	Travel	OVR154-100	West RR Subregion Administration	1,000.00	3,077.94	1,000.00	3,231.84	3,393.43	3,563.10	3,741.26	3,928.32	Landfill attendant - mileage for staff training/development/out of area shift coverage.
71	52010	Travel			11,325.76	15,985.14	11,842.04	19,301.49	20,266.56	21,279.89	22,343.88	23,461.08	
72	52020	Education & Training	OVR154-100	West RR Subregion Administration	4,600.00	367.70	4,600.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	Attendant training
73	52020	Education & Training			4,600.00	367.70	4,600.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
74	53020	Admin, Office Supplies & Postage	OPR302-100	NAK-Facility O&M	150.00	0.00	150.00	100.00	150.00	150.00	150.00	150.00	Gen supplies
75	53020	Admin, Office Supplies & Postage	OPR304-100	OOT Facility Operations &	130.00	480.15	130.00	200.00	130.00	130.00	130.00	130.00	Gen supplies
76	53020	Admin, Office Supplies & Postage	OPR420	EDG	130.00	0.00	130.00	100.00	130.00	130.00	130.00	130.00	Gen supplies
77	53020	Admin, Office Supplies & Postage	OPR306-100	ROS Facility O&M	150.00	0.00	150.00	100.00	150.00	150.00	150.00	150.00	Gen supplies
78	53020	Admin, Office Supplies & Postage	OPR307-100	SLO Facility O&M	200.00	0.00	200.00	100.00	200.00	200.00	200.00	200.00	Gen supplies
79	53020	Admin, Office Supplies & Postage	OVR154-100	West RR Subregion Administration	2,000.00	644.26	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	Gen supplies
80	53020	Admin, Office Supplies & Postage	OVR154-303	West Subregion HHW Events	400.00	347.24	400.00	400.00	400.00	400.00	400.00	400.00	hand-outs, event lunch for volunteers
81	53020	Admin, Office Supplies & Postage			3,160.00	1,471.65	3,160.00	3,000.00	3,160.00	3,160.00	3,160.00	3,160.00	
82	53030	Communication	OPR302-100	NAK-Facility O&M	2,861.44	3,116.26	2,918.67	3,240.91	3,305.73	3,371.85	3,439.28	3,508.07	Based on projected + 4%; 2% thereafter
83	53030	Communication	OPR304-100	OOT Facility Operations &	2,604.97	2,930.79	2,657.07	3,048.02	3,108.98	3,171.16	3,234.58	3,299.27	Based on projected + 4%; 2% thereafter
84	53030	Communication	OPR306-100	ROS Facility O&M	1,277.97	1,222.19	1,303.53	1,271.07	1,296.50	1,322.43	1,348.87	1,375.85	Based on projected + 4%; 2% thereafter
85	53030	Communication	OPR307-100	SLO Facility O&M	2,569.34	2,580.09	2,620.73	2,683.29	2,736.96	2,791.70	2,847.53	2,904.48	Based on projected + 4%; 2% thereafter
86	53030	Communication	OVR154-100	West RR Subregion Administration	0.00	1,200.00	0.00	1,248.00	1,272.96	1,298.42	1,324.39	1,350.88	Staff cell allowance
87	53030	Communication			9,313.71	11,049.32	9,499.99	11,491.30	11,721.12	11,955.55	12,194.66	12,438.55	
88	53040	Advertising	OVR154-100	West RR Subregion Administration	4,000.00	523.05	4,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	Ads, brochures
89	53040	Advertising	OVR154-303	West Subregion HHW Events	1,500.00	2,096.90	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	1,500.00	Increased to add radio as well as news ads; As per RRP improved education/communication.
90	53040	Advertising			5,500.00	2,619.95	5,500.00	4,000.00	3,500.00	3,500.00	3,500.00	3,500.00	
91	53050	Insurance	OPR302-100	NAK-Facility O&M	125.09	100.31	131.35	104.33	109.54	115.02	120.77	126.81	projected + 4%
92	53050	Insurance	OPR304-100	OOT Facility Operations &	300.22	240.74	315.23	250.37	262.89	276.03	289.83	304.32	projected + 4%
93	53050	Insurance	OPR306-100	ROS Facility O&M	76.44	61.30	80.27	63.75	66.94	70.29	73.80	77.49	projected + 4%
94	53050	Insurance	OPR307-100	SLO Facility O&M	138.99	111.45	145.94	115.91	121.70	127.79	134.18	140.89	projected + 4%
95	53050	Insurance	OVR154-100	West RR Subregion Administration	4,545.32	4,197.21	4,772.59	4,365.10	4,583.36	4,812.52	5,053.15	5,305.81	projected + 4%
96	53050	Insurance			5,186.07	4,711.01	5,445.37	4,899.45	5,144.43	5,401.65	5,671.73	5,955.32	
97	53080	Licence & Permits	OPR304-100	OOT Facility Operations &	500.00	200.00	0.00	500.00	0.00	0.00	0.00	0.00	OOT lands application fees
98	53080	Licence & Permits	OVR154-100	West RR Subregion Administration	6,000.00	5,657.12	0.00	5,657.12	5,657.12	5,657.12	5,657.12	5,657.12	drone software
99	53080	Licence & Permits	OVR154-100	West RR Subregion Administration	0.00	0.00	6,000.00	7,920.00	7,920.00	7,920.00	7,920.00	7,920.00	Scale software license - site specific
100	53080	Licence & Permits			6,500.00	5,857.12	6,000.00	14,077.12	13,577.12	13,577.12	13,577.12	13,577.12	
101	54040	Consulting Fees	OPR302-100	NAK-Facility O&M	15,000.00	1,728.00	10,000.00	25,000.00	15,000.00	15,000.00	15,000.00	20,000.00	Annual site visits \$10k, update to fill to closure plan to account for min. 1 year delay \$10k. Added 2025-2028 costs based on delayed closure to likely 2026, then monitoring being required likely at least until next hydrogeo is completed; 2028 landfill gas assessment \$5k.

S188 - West Resource Recovery - 5 year Financial Plan (2024-2028)													
No.	Acc #	Account(T)	Work Order	Work Order(T)	2023 Budget	2023 Projected YE	2024 Budget (set in 2023)	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2024 Notes
102	54040	Consulting Fees	OPR302-100	NAK-Facility O&M	70,000.00	0.00	0.00	65,000.00	0.00	0.00	0.00	0.00	Hydrogeo
103	54040	Consulting Fees	OPR304-100	OOT Facility Operations & Maintenance	15,500.00	1,655.02	10,000.00	10,000.00	20,000.00	20,000.00	10,000.00	18,000.00	Annual site visits \$10k; next landfill gas assessment (\$8k) in 2028, however expect more LFG assessment due to Fed/Provincial guidelines so increased cost in 25/26.
104	54040	Consulting Fees	OPR304-100	OOT Facility Operations &	80,000.00	0.00	0.00	75,000.00	0.00	0.00	0.00	0.00	Hydrogeo
105	54040	Consulting Fees	OPR304-100	OOT Facility Operations &	100,000.00	0.00	0.00	100,000.00	0.00	0.00	0.00	0.00	Design, Operations & Closure Plan; includes \$10k for PFR (Arch)
106	54040	Consulting Fees	OVR154-100	West RR Subregion Administration	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	Moved to 2023: FOI requests for legacy landfills (\$500/site).
107	54040	Consulting Fees			282,500.00	3,383.02	20,000.00	277,000.00	35,000.00	35,000.00	25,000.00	38,000.00	
108	54030	Contracted Services	OPR302-100	NAK-Facility O&M	236,169.55	222,111.17	221,169.55	233,216.73	116,608.36	40,000.00	42,000.00	44,100.00	Landfill contract (closure in mid 25); scale, surveillance, fire.
109	54030	Contracted Services	OPR302-100	NAK Bin Haul	0.00	0.00	100,000.00	0.00	105,000.00	110,250.00	115,762.50	121,550.63	Deferred start to 2025 Waste hauling to OOT post closure.
110	54030	Contracted Services	OPR302-101	NAK-Environmental Monitoring	12,119.64	10,317.70	12,362.03	10,833.59	11,050.26	12,861.46	13,118.69	13,381.06	Based on EMP sampling, reporting, lab contracts; elevated for a period post closure.
111	54030	Contracted Services	OPR302-300	NAK Material Processing	27,780.80	40,066.65	29,169.84	44,073.32	46,276.98	48,590.83	51,020.37	53,571.39	tires, metal, mini propane, wood (new contract), ODS, batteries, extinguishers.
112	54030	Contracted Services	OPR304-100	OOT Facility O&M	460,749.67	547,456.72	452,287.16	449,204.56	494,125.02	518,831.27	544,772.83	572,011.48	Landfill contract; fire 200, scale 3000, cameras 500, 2023 \$120k in outstanding GFL billing; increase in 2025 for NAK
113	54030	Contracted Services	OPR304-101	OOT Environmental Monitoring	12,203.89	12,456.87	12,447.97	13,079.71	13,341.31	13,608.13	13,880.30	14,157.90	Based on EMP sampling, reporting, lab contracts.
114	54030	Contracted Services	OPR304-300	OOT Material Processing	69,228.15	106,057.85	72,689.56	111,360.74	116,928.78	122,775.22	128,913.98	135,359.68	mini propane, metal, wood, tires, ODS, batteries, extinguishers.
115	54030	Contracted Services	OPR306-100	ROS Facility O&M	6,806.04	6,768.35	6,942.16	5,000.00	5,100.00	5,202.00	5,306.04	5,412.16	water for jobjon, fire; projected x5%
116	54030	Contracted Services	OPR306-300	ROS Snow Removal	6,426.40	13,740.00	6,747.72	14,427.00	15,148.35	15,905.77	16,701.06	17,536.11	Snow
117	54030	Contracted Services	OPR306-303	ROS Bin Haul	35,564.56	53,013.80	37,342.79	55,664.49	58,447.71	39,209.93	61,370.10	41,170.42	Bin hauling
118	54030	Contracted Services	OPR306-304	ROS TS - Material Processing	648.90	4,881.40	681.35	20,000.00	715.41	751.18	788.74	828.18	mini propane, tires, batteries, extinguishers; 2023 included wood grinding for existing Y&G pile; 2024 added Y&G hauling to Biffy \$3k; fire \$200; gen maint
119	54030	Contracted Services	OPR307-100	SLO Facility O&M	8,877.76	14,385.00	9,321.65	15,104.25	15,859.46	16,652.44	17,485.06	18,359.31	Based on EMP sampling, reporting, lab contracts
120	54030	Contracted Services	OPR307-101	SLO Environmental Monitoring	4,715.85	6,504.30	4,810.16	6,829.52	6,966.11	7,105.43	7,247.54	7,392.49	tires, mini propane, metal; extinguishers; 2023 added wood grinding alternating years.
121	54030	Contracted Services	OPR307-300	SLO Material Processing	2,063.34	2,866.10	2,166.51	2,166.51	10,000.00	2,388.57	10,000.00	2,633.40	Snow, expect new contract in 2024
122	54030	Contracted Services	OPR307-301	SLO Snow Removal	13,230.00	13,124.20	13,891.50	13,780.41	14,469.43	15,192.90	15,952.55	16,750.17	Bin hauling
123	54030	Contracted Services	OPR307-304	SLO Bin Haul	34,728.75	47,407.00	36,465.19	49,777.35	52,266.22	54,879.53	57,623.50	60,504.68	Tires, biffy, mini propane, ODS, CKGB ops contract
124	54030	Contracted Services	OPR420-302	EDG Facility O&M	64,968.78	65,153.44	68,217.22	68,411.11	71,831.67	75,423.25	79,194.41	83,154.13	Tires, biffy, mini propane, ODS, CKGB ops contract
125	54030	Contracted Services	OPR422-302	BUR Facility O&M	52,064.85	52,823.42	54,668.09	55,464.59	58,237.82	61,149.71	64,207.20	67,417.56	CKISS - 2023: \$10.7k, 2024: \$9k, 2025: \$7k; HCNSV compost program \$7.8k throughout.
126	54030	Contracted Services	OVR154-100	West RR Subregion Administration	18,504.61	10,704.00	16,800.00	16,800.00	14,800.00	14,800.00	14,800.00	14,800.00	Castlegar and Nak - earliest start mid-2024with 4% (increased over RRP estimates based on Leafs estimates).
127	54030	Contracted Services	OVR154-303	West - Eco Depot - Castlegar & Nakusp	150,000.00	76.00	156,000.00	78,000.00	156,000.00	162,240.00	168,729.60	175,478.78	Software coded to 53080; contracted services moved to A102
128	54030	Contracted Services	OVR154-100	West RR Subregion Administration	2,000.00	2,546.60	2,000.00	0.00	0.00	0.00	0.00	0.00	Allocated funds for ecodpots in Castlegar & NAK - reallocate to events if depots delayed. (In 23 - \$16.8k CGar, \$12.2k SIL, \$16.8k NAK; plus 40% of EPR fees~\$10k); Only SIL following Cgar/NAK depots - adjusted to coincide with establishing ecodpots.
129	54030	Contracted Services	OVR154-303	West Subregion HHV Events	66,400.00	55,187.42	15,000.00	15,000.00	12,810.00	13,450.50	14,123.03	14,829.18	General repairs, access road dust control \$1.7k
130	54030	Contracted Services			1,285,251.54	1,287,647.99	1,331,180.44	1,278,193.87	1,395,982.89	1,351,268.12	1,442,997.49	1,480,398.71	
131	55010	Repairs & Maintenance	OPR302-100	NAK-Facility O&M	19,500.00	6,408.47	2,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	

S188 - West Resource Recovery - 5 year Financial Plan (2024-2028)													
No.	Acc #	Account(T)	Work Order	Work Order(T)	2023 Budget	2023 Projected YE	2024 Budget (set in 2023)	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2024 Notes
132	55010	Repairs & Maintenance	OPR304-100	OOT Facility O&M	4,000.00	12,501.25	4,000.00	29,500.00	9,000.00	9,000.00	9,000.00	9,000.00	General repairs, Grizzly plate repairs (some in 23&24); scale maintenance; interior door (\$500).
133	55010	Repairs & Maintenance	OPR306-100	ROS Facility O&M	3,000.00	3,212.50	1,600.00	4,000.00	4,000.00	3,000.00	3,000.00	3,000.00	General repairs. Dust control (\$2k); gutters (\$1k)
134	55010	Repairs & Maintenance	OPR306-301	ROS Civil/Structural Repairs	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	General repairs
135	55010	Repairs & Maintenance	OPR307-100	SLO Facility O&M	3,500.00	7,370.56	2,500.00	8,000.00	8,000.00	7,000.00	8,000.00	7,000.00	General repairs. Dust control (\$6k); gutters (\$1k)
136	55010	Repairs & Maintenance	OPR307-302	SLO Civil/Structural Repairs	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	General repairs
137	55010	Repairs & Maintenance	OPR420-302	EDG Facility O&M	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	General repairs
138	55010	Repairs & Maintenance	OPR422-302	BUR Facility O&M	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	General repairs
139	55010	Repairs & Maintenance	OVR154-100	West RR Subregion Administration	1,000.00	6,400.00	1,000.00	15,000.00	5,000.00	5,000.00	5,000.00	5,000.00	Fire extinguisher maintenance/replacement; Road surface grading at various sites \$4k in 24, \$2k subsequent yrs and Gate repairs \$2k; Reuse shed repairs \$3k; FireSmart Recommendations \$5k.
140	55010	Repairs & Maintenance	OPR517-100	West Sub Region Bin Maintenance	5,100.00	15,026.09	3,000.00	23,000.00	3,000.00	3,000.00	3,000.00	3,000.00	General repairs on bin; 2024 OOT site bins (assess repair vs replacement).
141	55010	Repairs & Maintenance			40,100.00	50,918.87	18,100.00	86,500.00	37,000.00	35,000.00	36,000.00	35,000.00	
142	55020	Operating Supplies	OPR302-100	NAK-Facility O&M	1,500.00	872.05	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	general site supplies
143	55020	Operating Supplies	OPR304-100	OOT Facility Operations &	5,000.00	2,688.19	4,000.00	3,000.00	4,000.00	4,000.00	4,000.00	4,000.00	general site supplies, seeding
144	55020	Operating Supplies	OPR306-100	ROS Facility O&M	1,000.00	1,106.68	1,000.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	general site supplies
145	55020	Operating Supplies	OPR307-100	SLO Facility O&M	1,000.00	836.52	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	general site supplies
146	55020	Operating Supplies	OPR420-302	EDG Facility O&M	500.00	0.00	500.00	500.00	500.00	500.00	500.00	500.00	General site supplies
147	55020	Operating Supplies	OPR422-302	BUR Facility O&M	500.00	0.00	500.00	500.00	500.00	500.00	500.00	500.00	General site supplies
148	55020	Operating Supplies	OVR154-100	West RR Subregion Administration	8,000.00	0.00	8,000.00	0.00	0.00	0.00	0.00	0.00	Placeholder 2/3 of drone, software, moved to licence
149	55020	Operating Supplies	OVR154-100	West RR Subregion Administration	1,500.00	7,000.00	1,500.00	13,500.00	1,500.00	1,500.00	1,500.00	1,500.00	general site supplies; New entrance signage (x6@ \$2k ea)
150	55020	Operating Supplies	OVR154-303	West Subregion HHW Events	150.00	310.43	150.00	300.00	300.00	300.00	300.00	300.00	general site supplies
151	55020	Operating Supplies			19,150.00	12,813.86	18,150.00	21,500.00	10,500.00	10,500.00	10,500.00	10,500.00	
152	55030	Equipment	OVR154-100	West RR Subregion Administration	20,800.00	5,000.00	0.00	12,000.00	0.00	0.00	0.00	0.00	Scale software equipment - plate readers, portable devices
153	55030	Equipment	OVR154-100	West RR Subregion Administration	8,000.00	425.00	0.00	11,100.00	0.00	0.00	0.00	0.00	Scale weight display NAK (\$1.5k), desk ROS (\$900); WS A/C at OOT and NAK; 7.5k for heat pump at NAK scale
154	55030	Equipment			28,800.00	5,425.00	0.00	23,100.00	0.00	0.00	0.00	0.00	
155	55040	Utilities	OPR302-100	NAK-Facility O&M	1,912.86	2,175.65	1,951.11	2,262.68	2,307.93	2,354.09	2,401.17	2,449.19	Based on projected + 4%
156	55040	Utilities	OPR304-100	OOT Facility Operations &	2,080.92	2,407.94	2,122.54	2,504.25	2,554.34	2,605.43	2,657.54	2,710.69	Based on projected + 4%
157	55040	Utilities	OPR306-100	ROS Facility O&M	423.86	657.59	432.33	683.89	697.57	711.52	725.75	740.27	Based on projected + 4%
158	55040	Utilities	OPR307-100	SLO Facility O&M	1,062.09	1,534.00	1,083.33	1,595.36	1,627.27	1,659.81	1,693.01	1,726.87	Based on projected + 4%
159	55040	Utilities	OVR154-100	West RR Subregion Administration	540.80	871.76	551.62	906.63	924.77	943.26	962.13	981.37	Based on projected + 4%
160	55040	Utilities			6,020.53	7,646.94	6,140.94	7,952.81	8,111.87	8,274.11	8,439.59	8,608.38	
161	55060	Rentals	OPR421-300	West Subregion Recycling	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	remove
162	55060	Rentals			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
163	55900	Provisions	OVR154-100	West RR Subregion Administration	209,200.00	399,352.33	209,200.00	399,352.33	399,352.33	399,352.33	399,352.33	399,352.33	Placeholder, pending final landfill closure fund accrual calculation.
164	55900	Provisions			209,200.00	399,352.33	209,200.00	399,352.33	399,352.33	399,352.33	399,352.33	399,352.33	
165	56110	Short-Term Financing Interest	CAP1243-100	WEST - Compost curbside program	0.00	0.00	0.00	0.00	439.75	3,922.53	2,852.48	1,782.44	Pending outcome of referendum, if proceeds move to new service (updated 5.62, 5 yr)
166	56010	Debt Interest	OVR154-100	West RR Subregion Administration	5,827.50	3,931.56	0.00	0.00	0.00	0.00	0.00	0.00	Placeholder - Existing LT borrowing interest based on repayment schedule ends in 2023.

S188 - West Resource Recovery - 5 year Financial Plan (2024-2028)													
No.	Acc #	Account(T)	Work Order	Work Order(T)	2023 Budget	2023 Projected YE	2024 Budget (set in 2023)	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2024 Notes
167	56010	Debenture Interest	CAP1116-100	NAK LF-transfer station construction	19,679.14	0.00	19,679.14	49,059.00	49,059.00	49,059.00	49,059.00	49,059.00	updated 4.5% 25 yr
168	56010	Debenture Interest	CAP1237	NAK Landfill Closure	0.00	0.00	17,270.00	0.00	49,500.00	49,500.00	49,500.00	49,500.00	updated 4.5% 25 yr
169	56010	Debenture Interest	CAP1240	OOT Tipping Area and scale	0.00	0.00	0.00	0.00	0.00	0.00	67,500.00	67,500.00	updated 4.5% 25 yr
170	56010	Debenture Interest	CAP1319-100	OOT Landfill Development	0.00	0.00	0.00	0.00	0.00	72,000.00	72,000.00	72,000.00	Cell dev/Liner; updated 4.5% 25 yr
171	56010	Debenture Interest	CAP1319-200	OOT Landfill Development	0.00	0.00	0.00	0.00	0.00	0.00	207,000.00	207,000.00	Leachate; updated 4.5% 25 yr
172	56010	Debenture Interest	CAP1119-100	SLO TS-2023 Station Upgrades	0.00	0.00	17,769.38	30,299.00	30,299.00	30,299.00	30,299.00	30,299.00	updated 4.5% 25 yr
173	56010	Debenture Interest			25,506.64	3,931.56	54,718.51	79,358.00	129,297.75	204,780.53	478,210.48	477,140.44	
174	56120	Short-Term Financing Principal	CAP1243-100	WEST - Compost curbside program	0.00	0.00	0.00	0.00	0.00	19,031.22	19,031.22	19,031.22	Pending outcome of referendum, if proceeds move to new service (5 yr)
175	56020	Debenture Principal	OVR154-100	West RR Subregion Administration	30,817.65	30,817.65	0.00	0.00	0.00	0.00	0.00	0.00	Placeholder - Existing LT borrowing Principal based on repayment schedule.
176	56020	Debenture Principal	CAP1116-100	NAK LF-transfer station construction	36,695.85	0.00	36,695.85	27,253.00	27,253.00	27,253.00	27,253.00	27,253.00	
177	56020	Debenture Principal	CAP1237	NAK Landfill Closure	0.00	0.00	32,203.51	0.00	27,498.00	27,498.00	27,498.00	27,498.00	
178	56020	Debenture Principal	CAP1240	OOT Tipping Area and scale	0.00	0.00	0.00	0.00	0.00	0.00	37,498.00	37,498.00	
179	56020	Debenture Principal	CAP1319-100	OOT Landfill Development	0.00	0.00	0.00	0.00	0.00	39,997.00	39,997.00	39,997.00	Cell dev/Liner
180	56020	Debenture Principal	CAP1319-200	OOT Landfill Development	0.00	0.00	0.00	0.00	0.00	0.00	114,992.00	114,992.00	Leachate
181	56020	Debenture Principal	CAP1119-100	SLO TS-2023 Station Upgrades	0.00	0.00	33,134.71	16,831.00	16,831.00	16,831.00	16,831.00	16,831.00	
182	56020	Debenture Principal			67,513.50	30,817.65	102,034.07	44,084.00	71,582.00	130,610.22	283,100.22	283,100.22	
183	59000	Contribution to Reserve	OVR154-100	West RR Subregion Administration	597,517.03	597,517.03	452,398.20	379,676.24	274,912.68	207,627.11	53,032.76	87,045.19	Cont to regular reserves; 2024 increase due to increased revenue to fund CAP1243.
184	59000	Contribution to Reserve	OVR154-100	West RR Subregion Administration	0.00	336,781.92	0.00	0.00	0.00	0.00	0.00	0.00	GCF grant reserve for West TS upgrades
185	59000	Contribution to Reserve	OVR154-100	West RR Subregion Administration	85,742.25	85,742.25	0.00	95,250.77	0.00	0.00	0.00	0.00	Cont to stabilization reserves, 1/2 of prior year surplus
186	59000	Contribution to Reserve			683,259.28	1,020,041.20	452,398.20	474,927.01	274,912.68	207,627.11	53,032.76	87,045.19	
187	57010	Grants	OVR154-100	West RR Subregion Administration	660,690.21	0.00	0.00	660,690.21	0.00	0.00	0.00	0.00	2024 Transfer of OICP grant (\$583k) and RDCK 1/3 (\$79k) to City of Castlegar for organics curbside bear bins and ambassadors.
188	57010	Grants			660,690.21	0.00	0.00	660,690.21	0.00	0.00	0.00	0.00	
189	59500	Transfer to Other Service	OVR154-100	West RR Subregion Administration	15,000.00	17,680.00	5,000.00	30,000.00	30,000.00	50,000.00	50,000.00	50,000.00	A112, PM fees - ALL see notes
190	59500	Transfer to Other Service	OVR153-100	Central RR Subregion Administration	9,700.50	9,700.50	0.00	9,700.50	0.00	0.00	0.00	0.00	transfer to S187 for HHW Reso # 845/21, pending Cgar ecodepot mid year 24.
191	59500	Transfer to Other Service	OVR154-100	West RR Subregion Administration	291,305.00	291,305.00	297,131.10	372,505.00	379,955.10	387,554.20	395,305.29	403,211.39	Placeholder; 70% A102 (20% in A118 recycling allocation service and 10% in A120 C-W Compost allocation service).
192	59500	Transfer to Other Service	OPR643-100	Central-West Organics	43,697.68	31,180.28	131,224.27	100,000.00	132,536.51	133,861.88	135,200.50	135,200.50	Placeholder; Transfer of tipping fees to A120 Compost Allocation Service for CEN compost facility.
193	59500	Transfer to Other Service	OPR643-100	Central-West Organics	257,493.25	257,493.25	161,289.09	331,837.49	236,988.65	241,876.34	246,993.79	101,324.54	Placeholder - transfer to A120 compost allocation service to make up outstanding (subsidization).
194	59500	Transfer to Other Service	OPR619-100	OOT - Compost Hauling to CEN	9,125.61	9,125.61	28,659.95	28,659.95	30,092.95	31,597.59	33,177.47	34,836.35	Placeholder (delayed start to 2023), Transfer to S187 for hauling OOT to CEN; in house estimate.
195	59500	Transfer to Other Service	OPR421-300	West Subregion Recycling	504,217.56	504,217.56	559,864.00	461,875.68	554,140.83	569,441.29	585,276.30	601,667.99	Placeholder, Transfer to West Recycling Allocation Service
196	59500	Transfer to Other Service			1,130,539.60	1,120,702.20	1,183,168.41	1,334,578.61	1,363,714.03	1,414,331.29	1,445,953.35	1,326,240.76	
197	59510	Transfer to Other Service - General Admin. Fee	OVR154-100	West RR Subregion Administration	106,058.00	106,058.00	132,325.00	159,728.00	162,922.56	166,181.01	169,504.63	172,894.72	General Admin Placeholder
198	59510	Transfer to Other Service - General Admin. Fee			106,058.00	106,058.00	132,325.00	159,728.00	162,922.56	166,181.01	169,504.63	172,894.72	
199	59520	Transfer to Other Service - IT Fee	OVR154-100	West RR Subregion Administration	27,580.00	27,580.00	28,131.60	28,683.20	29,256.86	29,842.00	30,438.84	31,047.62	IT
200	59520	Transfer to Other Service - IT Fee			27,580.00	27,580.00	28,131.60	28,683.20	29,256.86	29,842.00	30,438.84	31,047.62	
201	59550	Transfer to Other Service - Environmental Services Fee	OVR154-100	West RR Subregion Administration	76,743.00	76,743.00	78,277.86	85,141.00	86,843.82	88,580.70	90,352.31	92,159.36	Placeholder 80% A100 (10% to recycling allocation service and 10% to C-W Compost allocation service).

S188 - West Resource Recovery - 5 year Financial Plan (2024-2028)													
No.	Acc #	Account(T)	Work Order	Work Order(T)	2023 Budget	2023 Projected YE	2024 Budget (set in 2023)	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2024 Notes
202	59550	Transfer to Other Service - Environmental Services Fee			76,743.00	76,743.00	78,277.86	85,141.00	86,843.82	88,580.70	90,352.31	92,159.36	
203	60000	Capital Expenditures	CAP1116-100	NAK LF-transfer station construction	1,345,402.16	8,320.77	0.00	1,426,940.00	0.00	0.00	0.00	0.00	New TS est \$1.19M, \$100k compactorx2, \$50k consulting split over 23/24; landfill closure following this project.
204	60000	Capital Expenditures	CAP1237-100	NAK Landfill Closure	100,000.00	0.00	1,100,000.00	100,000.00	1,100,000.00	0.00	0.00	0.00	landfill closure plan 2024 (in conjunction with TS upgrade design), landfill closure 2025.
205	60000	Capital Expenditures	CAP1238-100	NAK compost facility	7,500.00	0.00	0.00	7,500.00	0.00	0.00	70,000.00	780,000.00	deferred from 25/26 to later in the the FP; organics facility design prep to have ready for grant funding, cost est increased as placeholder.
206	60000	Capital Expenditures	CAP1413-100	NAK waste spotter shelter	15,000.00	15,060.93	0.00	0.00	0.00	0.00	0.00	0.00	Building for waste spotters (heat/shelter).
207	60000	Capital Expenditures	CAP1240-100	OOT Tipping Area and scale	0.00	0.00	100,000.00	0.00	100,000.00	1,500,000.00	0.00	0.00	OOT Tipping Area relocation and second scale design deferred (due to lands and DOCP delay) to 2025, construction in 2026.
208	60000	Capital Expenditures	CAP1243-100	WEST - Compost curbside program	16,527.00	4,074.85	379,255.97	239,425.00	48,926.80	0.00	0.00	0.00	Pending outcome of rural curbside referendum; if passes costs would move to new service, if not bin related expenses will not occur; 2024/2025 containers and education for rural organics funded 2/3 by OICP.
209	60000	Capital Expenditures	CAP1118-100	OOT LF-2021 Upgrades to Compost	43,000.00	28,327.14	0.00	10,000.00	0.00	0.00	0.00	0.00	Construction completed in 2023; 2024 modifications to gate opening.
210	60000	Capital Expenditures	CAP1404-100	OOT Organics bins	50,000.00	42,186.30	0.00	20,000.00	0.00	0.00	0.00	0.00	\$50k 2.5 roll off bins (\$187 purchasing 2.5 - to be shared between sites), previously accounted in CAP 1118, but moving to own CAP.
211	60000	Capital Expenditures	CAP1319-100	OOT Landfill Development	80,000.00	23,331.38	0.00	200,000.00	0.00	4,400,000.00	4,600,000.00	0.00	Placeholder, 2024 borrow source/fence relocation; optimized footprint cell development & liner 2026, leachate 2027 (total \$9M estimated - in phased approach)
212	60000	Capital Expenditures	CAP1425-100	SLO TS-Upgrades 2023/24	80,000.00	8,320.77	1,051,807.56	673,240.00	0.00	0.00	0.00	0.00	Slocan TS reconfiguration - consulting (\$80k) construction (\$1,050,899) plus 20% contingency and \$80k compactor & bins: est \$50k design split 23/24.
213	60000	Capital Expenditures	CAP1335-100	ROS bear proofing	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	remove - included with TS upgrade project
214	60000	Capital Expenditures	CAP1336-100	ROS Surveillance	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	remove - included with TS upgrade project
215	60000	Capital Expenditures	CAP1120-100	ROS TS-2023 Transfer Station Upgrade	207,561.93	8,320.78	0.00	488,050.00	0.00	0.00	0.00	0.00	ROS TS upgrade - new TS est; combined \$24k for Y&G bin wall & \$30k for surveillance to previous est of \$210K + \$100k for compactor & bin; est \$50k design split 23/24.
216	60000	Capital Expenditures	CAP1236-100	West - Legacy Landfills	300,000.00	0.00	0.00	80,000.00	220,000.00	0.00	0.00	4,000,000.00	2024 Phase 1 Assessments all sites and Phase 2 for SLO; 2025 remaining Phase 2 - 4 sites (BUR, EDG, ROS, SLO); closure 2028.
217	60000	Capital Expenditures	CAP971-100	ENV - RR - 2019 West Subregion Bin	45,000.00	0.00	20,000.00	45,000.00	20,000.00	20,000.00	20,000.00	20,000.00	1 bin received in 2022, rolled over second bin to 2023 for total of 2 more; then rolling stock replacement.
218	60000	Capital Expenditures	CAP1316-100	Castlegar EcoDepot	0.00	0.00	35,000.00	35,000.00	0.00	0.00	0.00	0.00	as proposed in RRP - establishment of depot infrastructure-deferred to 2024.
219	60000	Capital Expenditures	CAP1318-100	Nakusp EcoDepot	0.00	0.00	35,000.00	35,000.00	0.00	0.00	0.00	0.00	as proposed in RRP - establishment of depot infrastructure-deferred to 2024.
220	60000	Capital Expenditures	CAP973-100	SLO TS - 2019 Washroom	0.00	0.00	44,000.00	44,000.00	0.00	0.00	0.00	0.00	Septic and washroom in 2024 to align with TS upgrade
221	60000	Capital Expenditures			2,339,991.09	137,942.92	2,765,063.53	3,404,155.00	1,488,926.80	5,920,000.00	4,690,000.00	4,800,000.00	

S188 - West Resource Recovery - 5 year Financial Plan (2024-2028)													
No.	Acc #	Account(T)	Work Order	Work Order(T)	2023 Budget	2023 Projected YE	2024 Budget (set in 2023)	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2024 Notes
222		TOTAL EXPENSES			7,394,741.59	4,696,289.36	6,810,476.28	8,856,735.61	5,992,916.89	10,502,179.95	9,674,230.79	9,763,610.13	
223		TOTAL CAP REVENUE			-3,014,336.73	-137,942.92	-3,144,319.50	-4,065,117.09	-1,488,926.80	-5,920,000.00	-4,890,000.00	-4,800,000.00	
224		TOTAL CAP EXPENDITURES			3,000,681.30	137,942.92	2,765,063.53	4,064,845.21	1,488,926.80	5,920,000.00	4,690,000.00	4,800,000.00	
225		OPERATING EXPENSES (no CAP)			4,278,471.08	3,503,556.03	3,436,261.96	4,854,211.60	4,028,197.67	4,039,162.09	4,169,887.33	4,116,324.28	
226		BORROWING			93,020.14	34,749.21	156,752.59	123,442.00	200,879.75	335,390.75	761,310.70	760,240.65	
227		CONT TO RESERVES			683,259.28	1,020,041.20	452,398.20	474,927.01	274,912.68	207,627.11	53,032.76	87,045.19	
228		TIPPING FEES			-2,740,695.56	-2,832,093.69	-2,595,836.98	-3,265,269.19	-3,363,227.27	-3,531,388.63	-3,707,958.06	-3,893,355.96	
229		TAXATION			-723,735.56	-723,735.56	-781,634.41	-752,684.99	-812,899.78	-844,165.16	-886,060.76	-894,815.07	
230		TOTAL REVENUE			-7,396,241.72	-5,126,790.90	-6,810,476.28	-8,856,735.61	-5,992,916.89	-10,502,179.95	-9,674,230.79	-9,763,610.13	
231		SURPLUS/DEFICIT			-1,500.13	-430,501.54	0.00	0.00	0.00	0.00	0.00	0.00	
		Opening Regular Reser			-3,995,332.98	-3,821,938.99	-2,186,934.04	-3,683,996.07	-2,999,122.31	-3,124,768.19	-1,312,395.29	-1,275,428.06	*Note 2023 Opening Balance includes the Contribution
		Transfer From Regular			2,405,915.96	137,942.92	672,861.02	1,064,550.00	149,266.80	2,020,000.00	90,000.00	20,000.00	
		Contribution to Regular			-597,517.03	0.00	-452,398.20	-379,676.24	-274,912.68	-207,627.11	-53,032.76	-87,045.19	
		Net Change for Year			1,808,398.94	137,942.92	220,462.82	684,873.76	-125,645.88	1,812,372.89	36,967.24	-67,045.19	
		Year End Regular Reser			-2,186,934.04	-3,683,996.07	-1,966,471.22	-2,999,122.31	-3,124,768.19	-1,312,395.29	-1,275,428.06	-1,342,473.25	
		Opening Stabilizatio Re			-1,635,081.09	-1,982,267.00	-1,720,823.34	-2,068,009.25	-2,163,260.02	-1,943,260.02	-1,143,260.02	-943,260.02	
		Transfer From Stabiliza			0.00	0.00	0.00	0.00	220,000.00	800,000.00	200,000.00	0.00	
		Contribution to Stabiliz			-85,742.25	-85,742.25	0.00	-95,250.77	0.00	0.00	0.00	0.00	
		Net Change for Year			-85,742.25	-85,742.25	0.00	-95,250.77	220,000.00	800,000.00	200,000.00	0.00	
		Year End Stabilization R			-1,720,823.34	-2,068,009.25	-1,720,823.34	-2,163,260.02	-1,943,260.02	-1,143,260.02	-943,260.02	-943,260.02	
		Total Reserves			-3,907,757.37	-5,752,005.32	-3,687,294.56	-5,162,382.33	-5,068,028.21	-2,455,655.31	-2,218,688.08	-2,285,733.27	
		CGF			-336,781.92								
		Landfill Liability			-2,600,459.09								

A118 - West Recycling - 5 year Financial Plan (2024-2028)

No.	Account	Account(T)	Work Order	Work Order(T)	2023 Budget	2023 Projected YE	2024 Budget (set in 2023)	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2024 Notes
1	42035	User Fees - Specified	OPR641-100	West Recycling - General	-54,904.79	-69,067.79	-56,002.89	-70,449.15	-71,858.13	-73,295.29	-74,761.20	-76,256.42	RBC Financial Incentive, reduced to reflect equalization payment to E&C (\$54K total); includes \$3.9k for RBC Ed/Admin funds)
2	42035	User Fees - Specified			-54,904.79	-69,067.79	-56,002.89	-70,449.15	-71,858.13	-73,295.29	-74,761.20	-76,256.42	
3	43025	Grants - Specified	OPR641-100	West Recycling - General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Placeholder
4	43025	Grants - Specified			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5	43100	Proceeds from Borrowing	OPR641-100	West Recycling - General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Placeholder
6	43100	Proceeds from Borrowing			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7	45000	Transfer from Reserves	OPR641-100	West Recycling - General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Placeholder
8	45000	Transfer from Reserves			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9	45500	Transfer from Other Service	OVR154-100	West RR Subregion Administration	-504,217.56	-504,217.56	-559,864.96	-461,875.68	-554,140.83	-569,441.29	-585,276.30	-601,667.99	Taxation revenue from S188
10	45500	Transfer from Other			-504,217.56	-504,217.56	-559,864.96	-461,875.68	-554,140.83	-569,441.29	-585,276.30	-601,667.99	
11	49100	Prior Year Surplus	OPR641-100	West Recycling - General	-34,222.86	-71,690.30	0.00	-83,282.73	0.00	0.00	0.00	0.00	Prior year surplus or deficit
12	49100	Prior Year Surplus			-34,222.86	-71,690.30	0.00	-83,282.73	0.00	0.00	0.00	0.00	
13	TOTAL REVENUE				-593,345.20	-644,975.65	-615,867.85	-615,607.55	-625,998.96	-642,736.58	-660,037.50	-677,924.41	
14	CAP FUNDING SUBTOTAL				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Grants, reserves, borrowing
15	51010	Salaries	OPR641-100	West Recycling - General	201,749.00	214,460.04	205,783.98	208,233.93	212,398.61	216,646.58	220,979.51	225,399.10	Based on Salary worksheet (6.2%); includes training/onboarding costs previously included with WS salary in S188
16	51010	Salaries	OPR624-100	West - Lead Hand	13,954.12	14,199.44	14,233.20	15,129.39	15,431.98	15,740.62	16,055.43	16,376.54	Lead Hand - 30% of S188 service; Based on Salary Worksheet
17	51010	Salaries			215,703.12	228,659.48	220,017.18	223,363.32	227,830.59	232,387.20	237,034.94	241,775.64	
18	51020	Overtime	OPR641-100	West Recycling - General	1,000.00	738.18	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	Limited budget for emerg coverage
19	51020	Overtime			1,000.00	738.18	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
20	51030	Benefits	OPR641-100	West Recycling - General	55,041.00	43,562.26	56,141.82	49,521.00	50,511.42	51,521.65	52,552.08	53,603.12	RWEs; Based on Salary Worksheet
21	51030	Benefits	OPR624-100	West - Lead Hand	4,046.70	4,976.49	4,147.87	4,538.82	4,629.59	4,745.33	4,863.97	4,985.57	Lead Hand - 30% of S188
22	51030	Benefits			59,087.70	48,538.75	60,289.69	54,059.82	55,141.01	56,266.98	57,416.05	58,588.69	
23	51050	Employee Health & Safety	OPR641-100	West Recycling - General	3,980.04	1,254.30	4,059.64	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	RWE footwear, jackets, training, safety check-in monitoring; reduced due to lower than expected actuals
24	51050	Employee Health & Safety			3,980.04	1,254.30	4,059.64	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
25	51500	Directors - Allowance & Stipend	OPR641-100	West Recycling - General	6,888.67	9,166.00	7,026.45	9,349.32	9,536.31	9,727.03	9,921.57	10,120.00	20% Based on up to 14 RR meetings (9 directors) @ \$280/meeting
26	51500	Directors - Allowance & Stipend			6,888.67	9,166.00	7,026.45	9,349.32	9,536.31	9,727.03	9,921.57	10,120.00	
27	51560	Directors - Travel	OPR641-100	West Recycling - General	1,000.00	189.92	1,000.00	250.00	250.00	250.00	250.00	250.00	Reduced
28	51560	Directors - Travel			1,000.00	189.92	1,000.00	250.00	250.00	250.00	250.00	250.00	
29	52010	Travel	OPR641-100	West Recycling - General	3,000.00	1,708.42	3,000.00	2,000.00	1,500.00	1,500.00	1,500.00	1,500.00	RWE - mileage for field staff training/development/out of area shift coverage
30	52010	Travel	OPR624-100	WEST - Lead Hand	5,157.69	4,452.11	5,415.57	4,674.72	4,908.45	5,153.87	5,411.57	5,682.15	30% Lead Hand travel - assessing fleet unit
31	52010	Travel			8,157.69	6,160.53	8,415.57	6,674.72	6,408.45	6,653.87	6,911.57	7,182.15	

A118 - West Recycling - 5 year Financial Plan (2024-2028)

No.	Account	Account(T)	Work Order	Work Order(T)	2023 Budget	2023 Projected YE	2024 Budget (set in 2023)	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2024 Notes
32	52020	Education & Training	OPR641-100	West Recycling - General	2,000.00	19.95	2,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	RWE training/development
33	52020	Education & Training			2,000.00	19.95	2,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
34	53020	Admin, Office Supplies & Postage	OPR641-100	West Recycling - General	500.00	77.05	500.00	200.00	500.00	500.00	500.00	500.00	General supplies
35	53020	Admin, Office Supplies &			500.00	77.05	500.00	200.00	500.00	500.00	500.00	500.00	
36	53030	Communication	OPR641-100	West Recycling - General	2,500.00	3,200.00	2,550.00	3,328.00	3,394.56	3,462.45	3,531.70	3,602.33	RWE cell allowance; increased based on YE in 2023
37	53030	Communication			2,500.00	3,200.00	2,550.00	3,328.00	3,394.56	3,462.45	3,531.70	3,602.33	
38	53040	Advertising	OPR641-100	West Recycling - General	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	Recycling communciations/ads
39	53040	Advertising			1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
40	53050	Insurance	OPR641-100	West Recycling - General	394.98	0.00	414.73	414.73	435.47	457.24	480.10	504.11	MIABC / Aon; miscoded in 2023 to S188
41	53050	Insurance			394.98	0.00	414.73	414.73	435.47	457.24	480.10	504.11	
42	54020	Professional Fees	OPR641-100	West Recycling - General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Placeholder
43	54020	Professional Fees			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
44	54030	Contracted Services	OPR641-100	West Recycling - General	97,649.00	104,233.00	99,601.98	109,444.65	120,389.12	126,408.57	132,729.00	139,365.45	10% increase in 25 for new hauling contracts (late24) then 5% subsequent yrs; Satellite hauling; IC contract
45	54030	Contracted Services	OPR617-100	WEST - RBC Depot Maintenance	11,025.00	5,000.00	11,576.25	5,000.00	5,250.00	5,512.50	5,788.13	6,077.53	Garbage, portable toilets - some coded to OPR641
46	54030	Contracted Services	OPR617-100	RBC depot snow	41,714.00	20,000.00	43,799.70	20,000.00	21,000.00	22,050.00	23,152.50	24,310.13	Snow removal services - some coded to OPR641
47	54030	Contracted Services			150,388.00	129,233.00	154,977.93	134,444.65	146,639.12	153,971.07	161,669.62	169,753.11	
48	55010	Repairs & Maintenance	OPR641-100	West Recycling - General	2,000.00	2,819.90	2,000.00	8,500.00	3,000.00	3,000.00	3,000.00	3,000.00	General repairs; 24 move Seacan from ND to BUR and move ND shack to improve sight lines
49	55010	Repairs & Maintenance			2,000.00	2,819.90	2,000.00	8,500.00	3,000.00	3,000.00	3,000.00	3,000.00	
50	55020	Operating Supplies	OPR641-100	West Recycling - General	4,500.00	1,248.07	4,500.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	General site supplies & signage
51	55020	Operating Supplies			4,500.00	1,248.07	4,500.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
52	55030	Equipment	OPR641-100	West Recycling - General	500.00	1,246.54	500.00	3,700.00	1,000.00	1,000.00	1,000.00	1,000.00	General equipment; NAK, ND, SLO, CV A/C; mini fridge ND, CV
53	55030	Equipment			500.00	1,246.54	500.00	3,700.00	1,000.00	1,000.00	1,000.00	1,000.00	
54	55040	Utilities	OPR641-100	West Recycling - General	510.00	0.00	520.20	5,300.00	3,000.00	3,060.00	3,121.20	3,183.62	Propane; 2024 new power installs CV, ND
55	55040	Utilities			510.00	0.00	520.20	5,300.00	3,000.00	3,060.00	3,121.20	3,183.62	
56	55060	Rentals	OPR641-100	West Recycling - General	16,000.00	11,906.25	16,320.00	12,000.00	12,000.00	12,240.00	12,484.80	12,734.50	Based on depot leases at CV, WIN
57	55060	Rentals			16,000.00	11,906.25	16,320.00	12,000.00	12,000.00	12,240.00	12,484.80	12,734.50	
58	56010	Debenture Interest	OPR641-100	West Recycling - General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Placeholder
59	56010	Debenture Interest			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
60	56020	Debenture Principal	OPR641-100	West Recycling - General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Placeholder
61	56020	Debenture Principal			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
62	59000	Contribution to Reserve	OPR641-100	West Recycling - General	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	Cont to West Recycling reserves - Asset Management
63	59000	Contribution to Reserve			5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	

A118 - West Recycling - 5 year Financial Plan (2024-2028)

No.	Account	Account(T)	Work Order	Work Order(T)	2023 Budget	2023 Projected YE	2024 Budget (set in 2023)	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2024 Notes
64	59500	Transfer to Other Service	OPR641-100	West Recycling - General	83,230.00	83,230.00	84,894.60	106,463.00	108,592.26	110,764.11	112,979.39	115,238.98	A102 Resource Recovery Placeholder; 20% of S188 transfer to A102
65	59500	Transfer to Other Service			83,230.00	83,230.00	84,894.60	106,463.00	108,592.26	110,764.11	112,979.39	115,238.98	
66	59510	Transfer to Other Service - General Admin. Fee	OPR641-100	West Recycling - General	19,412.00	19,412.00	29,097.00	24,917.00	25,415.34	25,923.65	26,442.12	26,970.96	General Admin Placeholder
67	59510	Transfer to Other Service -			19,412.00	19,412.00	29,097.00	24,917.00	25,415.34	25,923.65	26,442.12	26,970.96	
68	59520	Transfer to Other Service - IT Fee	OPR641-100	West Recycling - General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	IT Placeholder - no workstations
69	59520	Transfer to Other Service -			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
70	59550	Transfer to Other Service - Environmental Services	OPR641-100	West Recycling - General	9,593.00	9,593.00	9,784.86	10,643.00	10,855.86	11,072.98	11,294.44	11,520.33	A100 Enviro Services Placeholder 10% of S188 transfer to A100
71	59550	Transfer to Other Service -			9,593.00	9,593.00	9,784.86	10,643.00	10,855.86	11,072.98	11,294.44	11,520.33	
72	60000	Capital Expenditures	OPR641-100	West Recycling - General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Placeholder, new bins, site works
73	60000	Capital Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
74	TOTAL EXPENSES				593,345.20	561,692.92	615,867.85	615,607.55	625,998.96	642,736.58	660,037.50	677,924.41	
75	TOTAL CAP REVENUE				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
76	TOTAL REVENUE				-593,345.20	-644,975.65	-615,867.85	-615,607.55	-625,998.96	-642,736.58	-660,037.50	-677,924.41	
77	SURPLUS/DEFICIT				0.00	-83,282.73	0.00	0.00	0.00	0.00	0.00	0.00	
				Opening Regular Reserve Balance	-2,223.97	0.00	-7,223.97	-7,240.52	-12,240.52	-17,240.52	-22,240.52	-27,240.52	
				Transfer From Regular Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
				Contribution to Regular Reserves	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	
				Net Change for Year	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	
				Year End Regular Reserve	-7,223.97	-5,000.00	-12,223.97	-12,240.52	-17,240.52	-22,240.52	-27,240.52	-32,240.52	

A120 - Central/West Compost - 5 year Financial Plan (2024-2028)

	Account	Account(T)	Work Order	Work Order(T)	2023 Budget	2023 Projected YE	2024 Budget (set in 2023)	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2024 Notes
1	42020	Sale of Services	OPR643-100	Central-West Organics - General	-60,000.00	-14,321.27	-132,000.00	-132,000.00	-133,320.00	-134,653.20	-135,999.73	-137,359.73	Placeholder Central Compost Facility TF revenue- start composting mid-2023; tipping fees from RDKB start Oct
2	42020	Sale of Services			-60,000.00	-14,321.27	-132,000.00	-132,000.00	-133,320.00	-134,653.20	-135,999.73	-137,359.73	
3	42030	User Fees	OPR643-100	Central-West Organics - General	-2,500.00	0.00	-10,000.00	-5,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	Placeholder, Sales of finished compost, dropped 2024 by 1/2 based on lower tonnages, later Cgar start etc., no ICI, and only having 1 compost sale in 2024. Have not accounted for rural program (if proceeds)
4	42030	User Fees			-2,500.00	0.00	-10,000.00	-5,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	
5	43025	Grants - Specified	CAP1113-100	ENV-Central RR-2020-Compost Facility	0.00	-69,095.32	0.00	0.00	0.00	0.00	0.00	0.00	Growing Communities Fund (GCF) Allocation - Composting Facility Completion
6	43025	Grants - Specified	CAP1113-100	ENV-Central RR-2020-Compost Facility	-1,452,632.00	-1,257,943	0.00	-175,482.00	0.00	0.00	0.00	0.00	Values present incoming funds from OIP grant, which covers 2/3rds of costs. Claims are made in April each year for the previous April 1 to March 31 period. 2023 amount paid out. 2024 amount can be submitted whenever now that project is complete, but requires final OIP report to be submitted so will likely be early 2024 before that is submitted (requires contractor info) and then paid out.
7	43025	Grants - Specified			-1,452,632.00	-1,327,038.58	0.00	-175,482.00	0.00	0.00	0.00	0.00	
8	43100	Proceeds from Borrowing	CAP1113-100	ENV-Central RR-2020-Compost Facility	-276,065.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Financing carried over into 2023; short term borrowing - compost; RDCK 1/3rd portion; all borrowed in 22, but some funds to carry over into 23 to fund remaining CAP works
9	43100	Proceeds from Borrowing			-276,065.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10	43200	Proceeds from Equipment Financing	OPR643-100	Central-West Organics - General	0.00	0.00	0.00	-6,000.00	0.00	0.00	0.00	0.00	Placeholder; 24 sale of loader tires
11	43200	Proceeds from Equipment Financing			0.00	0.00	0.00	-6,000.00	0.00	0.00	0.00	0.00	
12	45000	Transfer from Reserves	OPR643-100	Central-West Organics - General	0.00	-69,095.32	0.00	-8,000.00	0.00	0.00	0.00	0.00	CAP works not funded from borrowing; 2023 used GCF for CAP works; 2024 Seacan
13	45000	Transfer from Reserves			0.00	-69,095.32	0.00	-8,000.00	0.00	0.00	0.00	0.00	
14	45500	Transfer from Other Service	OVR153-100	Central RR Subregion Administration	-29,369.31	0.00	-58,738.62	-58,738.62	-64,612.48	-67,843.10	-68,521.53	-68,521.53	Transfer from S187 - in lieu of tipping fees @ \$80/T
15	45500	Transfer from Other Service	OVR153-100	Central RR Subregion Administration	-257,493.25	-286,862.56	-161,289.09	-325,932.84	-236,988.65	-241,876.34	-246,993.79	-101,324.54	Placeholder Transfer from S187 - organics (subidization) - no S187 Tipping fees in 2023 so tranfered funds to taxation subsidy
17	45500	Transfer from Other Service	OVR154-100	West RR Subregion Administration	-43,697.68	-31,180.28	-131,224.27	-131,224.27	-132,536.51	-133,861.88	-135,200.50	-136,552.50	Transfer from S188 - in lieu of tipping fees @\$80/T (\$12k less tipping fees in 23 added to subsidy)
18	45500	Transfer from Other Service	OVR154-100	West RR Subregion Administration	-257,493.25	-270,010.65	-161,289.09	-325,932.84	-236,988.65	-241,876.34	-246,993.79	-101,324.54	Placeholder Transfer from S188 - organics (subidization)
19	45500	Transfer from Other Service			-588,053.50	-588,053.50	-512,541.07	-841,828.56	-671,126.28	-685,457.65	-697,709.61	-407,723.11	
20	49100	Prior Year Surplus	OPR643-100	Central-West Organics - General	867,000.00	866,882.52	0.00	-72,121.92	0.00	0.00	0.00	0.00	Deficit carried into 2023 to be offset by OIP grant funds for 2022 not received until 2023
21	49100	Prior Year Surplus			867,000.00	866,882.52	0.00	-72,121.92	0.00	0.00	0.00	0.00	
22	TOTAL REVENUE				-1,512,250.59	-1,131,626.15	-654,541.07	-1,240,432.47	-814,446.28	-830,110.85	-843,709.34	-555,082.84	
23	TIPPING FEES				-574,986.50	-571,194.49	-454,578.19	-783,865.67	-607,297.29	-618,405.87	-629,987.31	-340,008.81	
24	CAP FUNDING SUBTOTAL				-1,728,697.09	-1,396,133.90	0.00	-189,482.00	0.00	0.00	0.00	0.00	
25	51010	Salaries	OPR643-100	Central-West Organics - General	49,364.51	32,909.68	66,609.18	59,749.50	61,243.24	62,774.32	64,343.68	65,952.27	Based on one FT operator. 2023: Adjusted based on July start date for operator
26	51010	Salaries			49,364.51	32,909.68	66,609.18	59,749.50	61,243.24	62,774.32	64,343.68	65,952.27	
27	51020	Overtime	OPR643-100	Central-West Organics - General	1,000.00	0.00	500.00	500.00	500.00	500.00	500.00	500.00	limited OT, est more in first few years while establishing system
28	51020	Overtime			1,000.00	0.00	500.00	500.00	500.00	500.00	500.00	500.00	
29	51030	Benefits	OPR643-100	Central-West Organics - General	14,315.71	9,872.90	19,316.66	19,316.66	17,760.54	18,204.55	18,659.67	19,126.16	based on salary worksheet
30	51030	Benefits			14,315.71	9,872.90	19,316.66	19,316.66	17,760.54	18,204.55	18,659.67	19,126.16	
31	51050	Employee Health & Safety	OPR643-100	Central-West Organics - General	1,150.00	0.00	1,150.00	1,150.00	1,150.00	1,150.00	1,150.00	1,150.00	Ops footwear, jackets, training, safety check-in monitoring. Added 2 pairs per person coveralls/gloves (\$350), respirators/fit tests/filters (\$300) to increase from 500 to 1150.
32	51050	Employee Health & Safety			1,150.00	0.00	1,150.00	1,150.00	1,150.00	1,150.00	1,150.00	1,150.00	
33	51500	Directors - Allowance & Stipend	OPR643-100	Central-West Organics - General	5,740.56	7,641.60	5,855.37	7,947.26	8,106.21	8,268.33	8,433.70	8,602.37	Based on up to 14 RR meetings @ \$268/meeting for for 6 Dir Central and 9 Dir West - 10% each of total S188/S187 stipend

A120 - Central/West Compost - 5 year Financial Plan (2024-2028)

	Account	Account(T)	Work Order	Work Order(T)	2023 Budget	2023 Projected YE	2024 Budget (set in 2023)	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2024 Notes
34	51500	Directors - Allowance & Stipend			5,740.56	7,641.60	5,855.37	7,947.26	8,106.21	8,268.33	8,433.70	8,602.37	
35	51560	Directors - Travel	OPR643-100	Central-West Organics - General	500.00	0.00	525.00	500.00	525.00	551.25	578.81	607.75	Assumes remote
36	51560	Directors - Travel			500.00	0.00	525.00	500.00	525.00	551.25	578.81	607.75	
37	52010	Travel	OPR643-100	Central-West Organics - General	750.00	533.54	500.00	1,000.00	500.00	500.00	500.00	500.00	mileage for ops staff; travel/overnight for staff for compost facility tour
38	52010	Travel			750.00	533.54	500.00	1,000.00	500.00	500.00	500.00	500.00	
39	52020	Education & Training	OPR643-100	Central-West Organics - General	2,000.00	161.08	2,000.00	2,500.00	2,000.00	2,000.00	2,000.00	2,000.00	Compost operations training - 2 staff trained to have coverage for sickness/time off/etc., and allow additional funds for staff associated with trialing training etc. 2024: increased by \$500 for CCC Operators exam for Cam (needs 500 hours of operators time).
40	52020	Education & Training			2,000.00	161.08	2,000.00	2,500.00	2,000.00	2,000.00	2,000.00	2,000.00	
41	52030	Memberships, Dues & Subscriptions	OPR643-100	Central-West Organics - General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Compost Council of Canada membership within A102
42	52030	Memberships, Dues &			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
43	53020	Admin, Office Supplies & Postage	OPR643-100	Central-West Organics - General	300.00	77.53	300.00	300.00	300.00	300.00	300.00	300.00	Shipping samples, sampling supplies, etc
44	53020	Admin, Office Supplies & Postage			300.00	77.53	300.00	300.00	300.00	300.00	300.00	300.00	
45	53030	Communication	OPR643-100	Central-West Organics - General	1,870.00	176.82	811.50	1,720.00	2,056.32	2,097.45	2,139.40	2,246.37	2023: reotemp remote view (\$500) Starlink purchase (\$199, plus \$140/mo for 4 months). 2024 onward: monthly cell for operator (assumes \$60/mo), internet for facility (\$75/mo, (\$150/mo split with scale shack), software for probes (\$25/mo, starting September 2024);
46	53030	Communication			1,870.00	176.82	811.50	1,720.00	2,056.32	2,097.45	2,139.40	2,246.37	
47	53040	Advertising	OPR643-100	Central-West Organics - General	3,500.00	204.46	3,500.00	3,500.00	2,000.00	2,000.00	1,000.00	1,000.00	On-going Education/Communication costs. 2024/2025: increased to reflect start of programs (NEL/Cgar/Rural) and likelihood of needing additional funds. Decrease 2026 onward, to reflect stabilization of program.
48	53040	Advertising			3,500.00	204.46	3,500.00	3,500.00	2,000.00	2,000.00	1,000.00	1,000.00	
49	53050	Insurance	OPR643-100	Central-West Organics - General	2,000.00	1,417.00	2,000.00	1,473.68	1,532.63	1,593.93	1,593.93	1,657.69	compost facility/equipment
50	53050	Insurance			2,000.00	1,417.00	2,000.00	1,473.68	1,532.63	1,593.93	1,593.93	1,657.69	
51	53080	Licence & Permits	OPR643-100	Central-West Organics - General	200.00	0.00	204.00	250.00	0.00	200.00	204.00	208.08	2024: Well license application is \$250. 2025: \$0 due to 2 year backlog for license applications. 2026:Annual rent is \$200 for estimated annual quantity increase by 2% per year.
52	53080	Licence & Permits			200.00	0.00	204.00	250.00	0.00	200.00	204.00	208.08	
53	54040	Consulting Fees	OPR643-100	Central-West Organics - General	8,731.50	5,914.95	0.00	4,000.00	0.00	0.00	0.00	0.00	2024: Compost facility in-person follow-up training and administering CCC operators exam with Transform Compost Systems, and ongoing virtual support
54	54020	Professional Fees			8,731.50	5,914.95	0.00	4,000.00	0.00	0.00	0.00	0.00	
55	54030	Contracted Services	OPR643-100	Central-West Organics - General	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	\$5k for each 2024/2025 for additional analysis fees for staff to run a pilot program with biosolids and compostable plastics, other items.
56	54030	Contracted Services	OPR643-100	Central-West Organics - General	45,000.00	6,319.39	80,000.00	83,000.00	88,000.00	89,760.00	91,555.20	93,386.30	Lab costs: Assumes lower volumes received on site in 2024 (2 sample sets required per year if less than 2000 tonnes produced) but that additional tests are required in 2024 as part of process training. 2024: \$5k for lab samples and collection (C:N to calibrate new pile mix, 7 samples once per year for metals and pathogens, 3 additional pathogen sample tests for first few batches, 1 foreign matter test), \$5k contingency for quality failure retesting, \$5k for water monitoring based on 3 wells to sample 2x/yr, leachate pond sampling, reporting etc. 2024 onward compost sampling costs increase to \$15k to due to 3-4 OMRR sampling events required/yr when running at full tonnages, but fewer calibration tests are needed compared to when operations first start. Water sampling remains \$5k. Added 2% annual adjustment for increases to lab sampling costs and analysis etc. Draining Leachate Pond: Assumes 4 pond draining events a year (2 in 2023), at \$17k per drain (unless there is a spot closer than Nelson?). Have kept leachate pond draining costs assuming using Nelson or Fruitvale WWTP instead of just septage pits with hourly rates for truck, in case we have to go that route.
57	54030	Contracted Services			50,000.00	6,319.39	85,000.00	88,000.00	88,000.00	89,760.00	91,555.20	93,386.30	

A120 - Central/West Compost - 5 year Financial Plan (2024-2028)

	Account	Account(T)	Work Order	Work Order(T)	2023 Budget	2023 Projected YE	2024 Budget (set in 2023)	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2024 Notes
58	55010	Repairs & Maintenance	OPR643-100	Central-West Organics - General	5,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	Facility
59	55010	Repairs & Maintenance	OPR643-100	Central-West Organics - General	3,000.00	5,291.03	3,000.00	11,000.00	4,000.00	4,000.00	4,000.00	4,000.00	Equipment - winter tires for loader (moved to 2024)
60	55010	Repairs & Maintenance			8,000.00	5,291.03	8,000.00	16,000.00	9,000.00	9,000.00	9,000.00	9,000.00	
61	55020	Operating Supplies	OPR643-100	Central-West Organics - General	1,000.00	1,829.70	1,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	General supplies, winter sand
62	55020	Operating Supplies			1,000.00	1,829.70	1,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	
63	55030	Equipment	OPR643-100	Central-West Organics - General	1,000.00	1,074.01	1,000.00	1,000.00	1,000.00	2,500.00	2,500.00	2,500.00	sampling & testing equipment. 2024: \$3k for bulk purchase of Solvita test kits, pie plates, thermos etc. for field tests. Not included, but something to consider - EcoProbes will need replacement or repairs likely within 3 to 5 years.
64	55030	Equipment			1,000.00	1,074.01	1,000.00	1,000.00	1,000.00	2,500.00	2,500.00	2,500.00	
65	55040	Utilities	OPR643-100	Central-West Organics - General	28,527.50	532.08	49,411.00	30,000.00	30,600.00	31,212.00	31,836.24	32,472.96	power, propane, diesel (generator)
66	55040	Utilities			28,527.50	532.08	49,411.00	30,000.00	30,600.00	31,212.00	31,836.24	32,472.96	
67	55050	Vehicles	OPR643-100	Central-West Organics - General	31,384.50	57.14	62,769.00	40,000.00	44,000.00	48,400.00	53,240.00	58,564.00	Fuel - loader / equipment
68	55050	Vehicles			31,384.50	57.14	62,769.00	40,000.00	44,000.00	48,400.00	53,240.00	58,564.00	
69	55060	Rentals	OPR643-100	Central-West Organics - General	0.00	0.00	30,000.00	30,000.00	31,500.00	33,075.00	34,728.75	36,465.19	Rental of Screener
70	55060	Rentals			0.00	0.00	30,000.00	30,000.00	31,500.00	33,075.00	34,728.75	36,465.19	
71	56110	Short-Term Financing Interest	CAP1113-100	ENV-Central RR-2020-Compost Facility	7,122.43	54,300.00	7,122.43	55,000.00	55,000.00	55,000.00	55,000.00	0.00	ST loan for 1/3 of compost facility
72	56110	Short-Term Financing Interest	OPR643-100	Central-West Organics - General	0.00	11,550.00	0.00	12,000.00	12,000.00	12,000.00	12,000.00	0.00	Was budgeted to 56610 in 2023; Interest - 5yr repayment for CEN Loader \$250K
73	56110	Short-Term Financing Interest			7,122.43	65,850.00	7,122.43	67,000.00	67,000.00	67,000.00	67,000.00	0.00	
74	56120	Short-Term Financing Principal	CAP1113-100	ENV-Central RR-2020-Compost Facility	152,653.47	227,096.00	152,653.47	227,096.00	227,096.00	227,096.00	227,096.00	0.00	ST loan for 1/3 of compost facility
75	56120	Short-Term Financing Principal	OPR643-100	Central-West Organics - General	0.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	50,000.00	0.00	Was budgeted to 56620 in 2023; Principal - 5yr repayment for CEN Loader \$250K
76	56120	Short-Term Financing Principal			152,653.47	277,096.00	152,653.47	277,096.00	277,096.00	277,096.00	277,096.00	0.00	
77	56610	Equipment Financing Interest	OPR643-100	Central-West Organics - General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	placeholder - removed costs for purchase of equipment (screener, chipper) to rental for early stages
78	56610	Equipment Financing Interest	CAP1121-100	ENV - RR- 2020 - Loader	3,222.85	0.00	2,244.37	0.00	0.00	0.00	0.00	0.00	Moved to 56110 in 2024; Interest - 5yr repayment for CEN Loader \$200K
79	56610	Equipment Financing Interest			3,222.85	0.00	2,244.37	0.00	0.00	0.00	0.00	0.00	
80	56620	Equipment Financing Principal	OPR643-100	Central-West Organics - General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	placeholder - removed costs for purchase of equipment (screener, chipper) to rental for early stages
81	56620	Equipment Financing Principal	CAP1121-100	ENV - RR- 2020 - Loader	39,328.55	0.00	40,307.03	0.00	0.00	0.00	0.00	0.00	Moved to 5610 in 2024; Principal - 5yr repayment for CEN Loader \$250K
82	56620	Equipment Financing Principal			39,328.55	0.00	40,307.03	0.00	0.00	0.00	0.00	0.00	
83	59000	Contribution to Reserve	OPR643-100	Central-West Organics - General	0	69,095.32	0.00	0.00	0.00	0.00	0.00	0.00	Growing Communities Fund (GCF) Allocation to GCF Reserve
84	59000	Contribution to Reserve	OPR643-100	Central-West Organics - General	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	45,000.00	Regular reserve for asset replacement - Increase by \$40k in 2028 for asset replacement after ST borrowing
85	59000	Contribution to Reserve			5,000.00	74,095.32	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	45,000.00	
86	59500	Transfer to Other Service	CAP1113-100	ENV-Central RR-2020-Compost Facility	2,000.00	6,800.00	0.00	0.00	0.00	0.00	0.00	0.00	A112 PM fees. See note in row 91 about PM fees. 2023: \$2k PM for completion of facility.
87	59500	Transfer to Other Service	OPR643-100	Central-West Organics - General	0.00	0.00	0.00	8,000.00	0.00	0.00	0.00	0.00	Transfer to S187 for 40ft seacan - using for mechanical and storage - funded by A120 reserves
88	59500	Transfer to Other Service	OPR643-100	Central-West Organics - General	7,500.00	0.00	0.00	7,500.00	0.00	0.00	0.00	0.00	Transfer to S187 for half of Automatic Kiosk (Strong) to allow for deposits of organics outside regular hours
89	59500	Transfer to Other Service	OPR643-100	Central-West Organics - General	78,046.00	78,046.00	79,606.92	106,463.00	108,592.26	110,764.11	112,979.39	115,238.98	A102 Resource Recovery: Placeholder 10% of S187 and 10% of S188 transfer to A102
90	59500	Transfer to Other Service			78,046.00	78,046.00	79,606.92	121,963.00	108,592.26	110,764.11	112,979.39	115,238.98	

A120 - Central/West Compost - 5 year Financial Plan (2024-2028)

	Account	Account(T)	Work Order	Work Order(T)	2023 Budget	2023 Projected YE	2024 Budget (set in 2023)	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2024 Notes
91	59510	Transfer to Other Service - General Admin. Fee	OPR643-100	Central-West Organics - General	15,322.00	15,322.00	3,178.00	26,029.00	26,027.98	26,678.67	27,345.64	28,029.28	General Admin; Placeholder
92	59510	Transfer to Other Service - General Admin. Fee			15,322.00	15,322.00	3,178.00	26,029.00	26,027.98	26,678.67	27,345.64	28,029.28	
93	59520	Transfer to Other Service - IT Fee	OPR643-100	Central-West Organics - General	5,516.00	5,516.00	5,626.32	4,870.00	4,967.40	5,066.75	5,168.08	5,271.44	IT; Placeholder, based on one workstation and some automated systems support
94	59520	Transfer to Other Service - IT Fee			5,516.00	5,516.00	5,626.32	4,870.00	4,967.40	5,066.75	5,168.08	5,271.44	
95	59550	Transfer to Other Service - Environmental Services Fee	OPR643-100	Central-West Organics - General	17,991.00	17,991.00	18,350.82	21,067.37	21,488.71	21,918.49	22,356.86	22,803.99	A100 Enviro Services; Placeholder; 10 % of S188 and 10% of S187 transfer to A100
96	59550	Transfer to Other Service - Environmental Services Fee			17,991.00	17,991.00	18,350.82	21,067.37	21,488.71	21,918.49	22,356.86	22,803.99	
97	60000	Capital Expenditures	CAP1385-100	ENV-Central RR-2020-Compost Facility	967,214.00	444,775.00	0.00	406,000.00	0.00	0.00	0.00	0.00	2024: Placeholder of \$250k for water storage capacity increase (larger pond, tanks) or treatment; \$45k Orkin bird netting before bird nesting window in spring, \$6k for moving ditch from middle of flat area in borrow to around perimeter to expand storage room, \$25k for irrigation or more efficient pond/well watering system, \$10k for SeaCan upgrades (shelving, venting to meet WSBC). \$40k contingency, \$20k for contracting, \$10k solar set up for electric fence.
98	60000	Capital Expenditures	OPR643-100	Central-West Organics - General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2024: Placeholder of \$250k for water storage capacity increase (larger pond, tanks) or treatment; \$45k Orkin bird netting before bird nesting window in spring, \$6k for moving ditch from middle of flat area in borrow to around perimeter to expand storage room, \$25k for irrigation or more efficient pond/well watering system, \$10k for SeaCan upgrades (shelving, venting to meet WSBC). \$40k contingency, \$20k for contracting, \$10k solar set up for electric fence.
99	60000	Capital Expenditures			967,214.00	444,775.00	0.00	406,000.00	0.00	0.00	0.00	0.00	
100	TOTAL EXPENSES				1,512,250.58	1,059,504.23	654,541.07	1,240,432.47	814,446.28	830,110.85	843,709.34	555,082.84	
101	Operational Expenses				545,036.58	614,729.23	654,541.07	834,432.47	814,446.28	830,110.85	843,709.34	555,082.84	
102	TOTAL REVENUE				-1,512,250.59	-1,131,626.15	-654,541.07	-1,240,432.47	-814,446.28	-830,110.85	-843,709.34	-555,082.84	
103	SURPLUS/DEFICIT				-0.00	-72,121.92	-0.00	-0.00	0.00	-0.00	0.00	-0.00	
				Opening Regular Reserve Balance	-7,332.37	-7,332.37	-12,332.37	-12,393.62	-9,393.62	-14,393.62	-19,393.62	-24,393.62	
				Transfer From Regular Reserves	0.00	0.00	0.00	8,000.00	0.00	0.00	0.00	0.00	
				Contribution to Regular Reserves	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-45,000.00	
				Net Change for Year	-5,000.00	-5,000.00	-5,000.00	3,000.00	-5,000.00	-5,000.00	-5,000.00	-45,000.00	
				Year End Regular Reserve	-12,332.37	-12,332.37	-17,332.37	-9,393.62	-14,393.62	-19,393.62	-24,393.62	-69,393.62	