



CITY OF PRINCE ALBERT
**SANITATION FUND
BUDGET**

APPROVED BY COUNCIL AT THE
DECEMBER 12, 2022 CITY COUNCIL MEETING

FOR YEAR ENDING
DECEMBER 31, 2023



City of
**Prince
Albert**

2023 APPROVED SANITATION OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2023

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Budget Overview



The Sanitation Utility Fund was created in 2003 and was intended to be self-sustaining providing waste collection and recycling services, as well as operate a landfill without being dependent on the City’s tax base. In order to continue to ensure the ability to be self-sufficient and to meet future capital requirements, City Council passed Waste Collection and Disposal Bylaw No. 39 of 2020, setting the rates and fees for a period of five years (2022 to 2026).

As part of the 2022 budgeting process, Administration recommended an increase to the residential utility surcharge of \$0.25 per month, approximately 1.3%, from \$19.25 in 2021 to \$19.50 in 2022.

For Year 2023, as per the consolidated Waste Collection and Disposal Bylaw No. 39 of 2020, the Residential Utility Surcharge includes five years of rates as follows:

Residential Utility Surcharge			
Year	Monthly Rate	Increase	% Increase
2022	\$19.50		
2023	\$19.75	\$0.25	1.28%
2024	\$20.00	\$0.25	1.27%
2025	\$20.25	\$0.25	1.25%
2026	\$20.50	\$0.25	1.23%

There will be a monthly increase of \$0.25 on the user’s water bill for 2023. The impact to a homeowner is as follows:

Year 2023 – Monthly Cost	\$19.75	
Yearly Cost	\$237.00	
Increase from 2022	\$3.00	Yearly Cost

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The increases for the Minimum Per Load Fee as approved in the consolidated Waste Collection and Disposal Bylaw #39 of 2020, includes five years of rates as follows:

Minimum Per Load Entry Fee			
Year	Minimum Per Load	Increase	% Increase
2022	\$13.00		
2023	\$13.50	\$0.50	3.85%
2024	\$14.00	\$0.50	3.70%
2025	\$14.50	\$0.50	3.57%
2026	\$15.00	\$0.50	3.45%

The increases for the Per Tonne Entry Fee as approved in the consolidated Waste Collection and Disposal Bylaw #39 of 2020, includes five years of rates as follows:

Tonnage Increases			
Year	Per Tonne Entry Fee	Increase	% Increase
2022	\$77.00		
2023	\$79.00	\$2.00	2.60%
2024	\$81.00	\$2.00	2.53%
2025	\$83.00	\$2.00	2.47%
2026	\$85.00	\$2.00	2.41%

The increases for the Per Tonne Entry Fee for **Non-NCSWMC Member**, as approved in the consolidated Waste Collection and Disposal Bylaw #39 of 2020, includes five years of rates as follows:

Tonnage Increases - Non-NCSWMC Member			
Year	Per Tonne Entry Fee	Increase	% Increase
2022	\$154.00		
2023	\$158.00	\$4.00	2.60%
2024	\$162.00	\$4.00	2.53%
2025	\$166.00	\$4.00	2.47%
2026	\$170.00	\$4.00	2.41%

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2023 SANITATION FUND BUDGET APPROVED

	2023 Budget	2022 Budget	(Favourable) Unfavourable Change
REVENUES			
User Charges and Fees	(\$5,342,590)	(\$4,967,590)	(\$375,000)
Operating Grants and Donations	(412,170)	(412,170)	0
Sundry	(1,000)	(1,000)	0
Total Revenues	(5,755,760)	(5,380,760)	(375,000)
EXPENSES			
Salaries Wages and Benefits	1,610,980	1,578,090	32,890
Contracted and General Services	397,200	402,200	(5,000)
Financial Charges	7,050	6,250	800
Grants and Donations	142,100	142,100	0
Utilities	37,180	31,800	5,380
Interest on Long Term Debt	177,080	137,720	39,360
Fleet Expenses	2,007,000	1,790,000	217,000
Maintenance Materials and Supplies	560,260	449,280	110,980
Insurance	7,280	5,580	1,700
Bad Debt Expense	7,000	7,000	0
Total Expenses	4,953,130	4,550,020	403,110
Operating (Surplus) Deficit	(802,630)	(830,740)	28,110
CAPITAL AND INTERFUND TRANSACTIONS			
Amortization	990,000	860,000	130,000
Transfer to General Fund - Franchise Fees	266,510	260,510	6,000
Transfer to General Fund - Sanitation Fees	47,030	47,030	0
Transfer to Utility Fund - Sanitation Fees	3,570	3,570	0
Transfer from Utility Fund - Utility Fees	(2,000)	(2,000)	0
Capital and Interfund Transactions	1,305,110	1,169,110	136,000
TOTAL (SURPLUS) DEFICIT	502,480	338,370	164,110
Allocated as Follows:			
Total (Surplus) Deficit	502,480	338,370	164,110
Non-Cash Adjustment - Amortization	(990,000)	(860,000)	(130,000)
Total (Surplus) Deficit - Adjusted for Amortization	(487,520)	(521,630)	34,110
Transfer for Capital Funding	544,800	566,500	(21,700)
Transfer from Sanitation Improvement Fund	(57,280)	(44,870)	(12,410)
Total	487,520	521,630	(34,110)
	0	0	0

2023 SANITATION FUND REVENUES

The revenues for the Sanitation Fund have **increased** by the amount of **\$375,000** from 2022 as follows:

- \$300,000 increase in revenue generated through rates/fees charged at the Landfill Gate.
- \$75,000 increase for revenue generated from the Garbage/Recycling fee on water bills.

USER CHARGES AND FEES REVENUE

\$5,342,590 total User Charges and Fees Revenue as follows:

- **\$2,700,000** Landfill Operations is the revenue generated through rates/fees charged at the Landfill Gate. Revenue has been increased for 2023 based on a review of revenue generated and with the increased Landfill rates as approved in Bylaw No. 39 of 2020.

For 2022 to 2026, the entry fees and per tonne charges was set forth in Waste Collection and Disposal Bylaw No. 39 of 2020. The minimum per load entry fee for residual waste is increasing from \$13.00 in Year 2022 to \$13.50 for Year 2023. The per tonne entry fee rate for residual waste more than 150 kilograms is increasing from \$77.00 in Year 2022 to \$79.00 in Year 2023. 2023 revenues are projected to increase by \$300,000 based on tonnage projections and considering the increased rates.

- **\$16,990** Bioreactor Building Rentals - This revenue is generated through the lease of the building/shop located at the Bioreactor Site.
- **\$2,575,000** Sanitation Surcharge is generated from the Garbage/Recycling fee on water bills. This incorporates the increase in the Residential Utility Surcharge from \$19.50 in 2022 to \$19.75 in 2023 as per Bylaw No. 39 of 2020. 2023 revenues are projected to increase by \$75,000 as a result of the increased rates.
- **\$50,600** City Facilities – Sanitation Surcharge is the transfer based on Financial Services review and forecast of City facilities charges for 2023 for water and sewer.

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OPERATING GRANTS AND DONATIONS

\$412,170 total Operating Grants and Donations related to the grant revenue from North Central Saskatchewan Waste Management Corporation based upon the number of households in Prince Albert.

SUNDRY REVENUE

Sundry revenue is budgeted at \$1,000. This relates to miscellaneous revenue generated at the Landfill (e.g. sale of a load of sand).

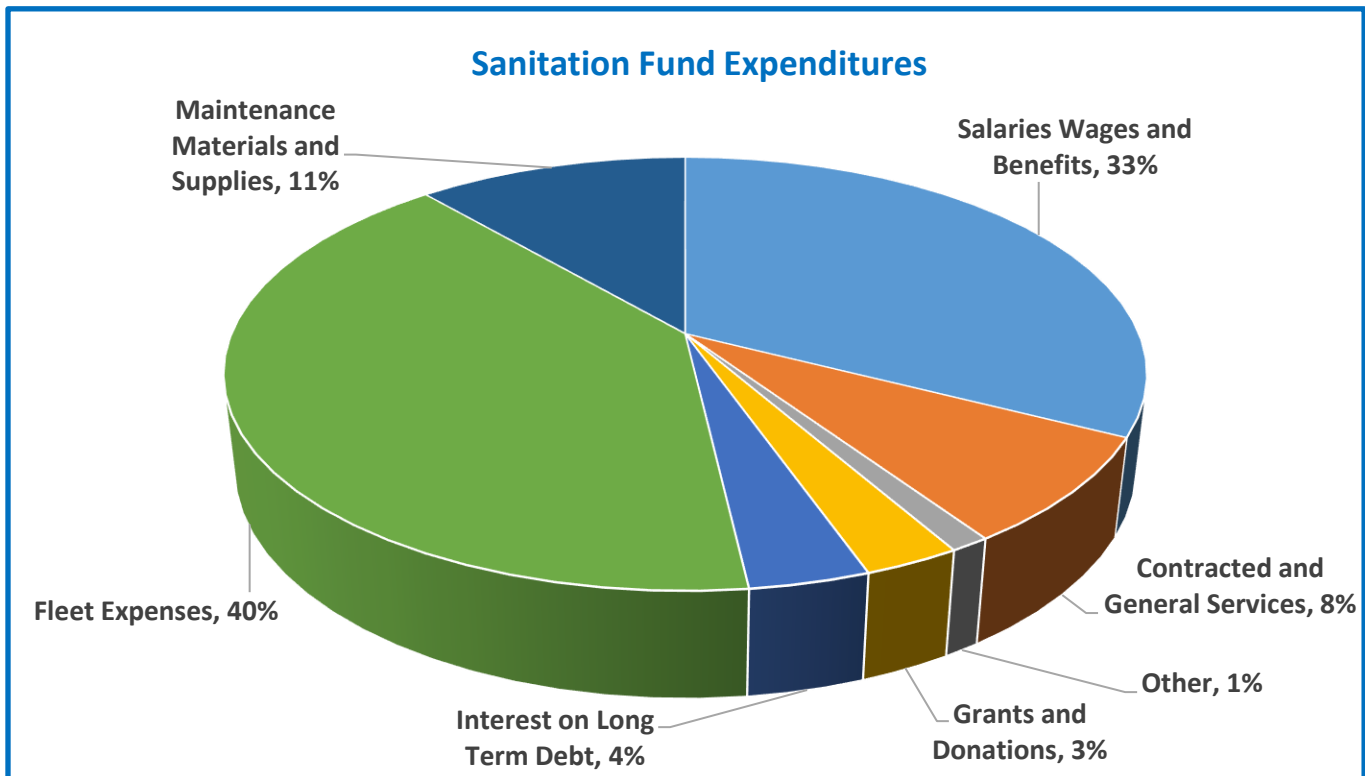
2023 SANITATION FUND EXPENDITURES

The total expenditures for the Sanitation Fund have **increased** by **\$403,110** over 2022, representing an 8.86% increase.

Total Expenditures	2022 Budget	2023 Budget	(Increase) Decrease	% Change	% of Total Expenses
Salaries Wages and Benefits	\$1,578,090	\$1,610,980	\$32,890	2.08%	32.52%
Contracted and General Services	\$402,200	\$397,200	-\$5,000	-1.24%	8.02%
Financial Charges	\$6,250	\$7,050	\$800	12.80%	0.14%
Grants and Donations	\$142,100	\$142,100	\$0	0.00%	2.87%
Utilities	\$31,800	\$37,180	\$5,380	16.92%	0.75%
Interest on Long Term Debt	\$137,720	\$177,080	\$39,360	28.58%	3.58%
Fleet Expenses	\$1,790,000	\$2,007,000	\$217,000	12.12%	40.52%
Maintenance Materials Supplies	\$449,280	\$560,260	\$110,980	24.70%	11.31%
Insurance	\$5,580	\$7,280	\$1,700	30.47%	0.15%
Bad Debt Expense	\$7,000	\$7,000	\$0	0.00%	0.14%
Total Expenditures	\$4,550,020	\$4,953,130	\$403,110	8.86%	100.00%

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The Sanitation Fund Expenditures are as follows:

SALARY WAGES AND BENEFITS

\$32,890 increase in Salaries Wages Benefits as follows:

- \$11,590 increase as per current contract rates of the Collective Bargaining Agreement and step increases.
- \$4,300 increase for payroll benefits.
- \$17,000 increase for overtime after a review of actual costs incurred in prior years and expectations for 2023. The main source of overtime in the Sanitation Fund would be working on Statutory Holidays as the Landfill is open Monday to Saturday all year, including holidays. Additional overtime would be related to delivering or supporting programs that occur outside of regular work hours (e.g. Household Hazardous Waste Day and Supporting the Downtown Street Fair). Lastly, some overtime would be related to additional shifts to ensure waste collections or landfill operating requirements are met.

STAFF ALLOCATIONS TO SANITATION FUND

Sanitation Administration – Public Works Administration salaries and benefits are allocated to the Sanitation Fund to reflect management’s time spent on managing the Sanitation Fund. The allocations of Public Works Administration salaries and benefits costs to the Sanitation Fund are as follows:

Sanitation Manager	100%
Director of Public Works	10%
Engineering Services Manager	10%
Manager of Operations	30%
Manager of Capital Projects	30%
Surface Works Manager	20%
Fleet Manager	20%
Water and Sewer Manager	10%

Residential Waste Collection: Collection of municipal waste from City residences.

Landfill Operations: Operational activities within the Landfill, including placement and compaction of waste in the lined cells, management of yard waste, management of the tree pile, maintenance of sampling wells, and maintenance of access roads.

Residential Recycling: Collection of recyclables from City residences.

CONTRACTED AND GENERAL SERVICES

Contracted and General Services have **decreased** by the amount of **(\$5,000)** over 2022 as follows:

- (\$10,000) reduction for Landfill annual ground water and surface water monitoring and reporting as per average spending.
- \$5,000 increase for the Recycling Program - This budget relates to cardboard metal recycling bins located throughout the City. A contractor picks up the recycling from the large metal bins.

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\$397,200 total Contracted and General Services:

- \$229,000 budgeted for concrete crushing as it is required on an ongoing basis to meet regulatory requirements. The Landfill receives over 20,000 tonnes of material annually. Estimated cost of crushing is \$15 a tonne.
 - \$220,000 - concrete crushing (ongoing)
 - \$9,000 - Scrap tire pick up (ongoing)
- \$85,000 as the Landfill is required to complete annual ground water and surface water monitoring and reporting that must be conducted by a Qualified Person. A (\$10,000) reduction is budgeted for 2023 based on average spending the last several years and budgeted requirements for 2023.
- \$35,000 for the cost for Household Hazardous Waste Collection Day.
- \$21,000 for the Recycling Program. This budget relates to the cardboard metal recycling bins located throughout the City. A contractor picks up the recycling from the large metal bins. There is a budget increase of \$5,000 for 2023 due to an increase in the costs for pickups.
- \$11,000 as the City is required to provide annual monitoring at the Bioreactor Facility for an encapsulation cell that was constructed in 2016. The encapsulation cell was constructed to store material from the remediation of a site completed in order to support a local development. This monitoring must be completed and signed off by a Qualified Professional.
- \$10,000 as the Landfill is closely regulated by the Ministry of Environment which requires certain occurrences to be assessed by a qualified professional. This item covers consulting services for potential events that need immediate attention by a Qualified Person.
- \$6,200 for costs related to Annual Pitch in Week. 2022 was the first year that the City budgeted for costs related to the Annual Pitch in Week where contractors were engaged to haul waist to the Landfill. The budget for 2023 has not changed from the \$6,200 budgeted in 2022.

FINANCE CHARGES

\$7,050 Total Financial Charges as follows:

- \$1,250 is for charges related to the Interact payment system at the Landfill kiosk.
- \$5,800 for property taxes for Bioreactor Site, paid to the Rural Municipality of Buckland.

GRANTS AND DONATIONS

\$142,100 total Grants and Donations is the City's annual member contribution to North Central Saskatchewan Waste Management Corp (NCSWMC). The annual fee is offset by funding from NCSWMC as part of the Multi Material Stewardship Initiative which was announced in 2016. The City expects to receive over \$400,000 in revenue from this initiative.

INTEREST ON LONG TERM DEBT

Budgeted Interest on Long Term Debt has increased by \$39,360 over 2022 as follows:

City Council on February 15, 2022, approved Capital Financing in the total amount of \$6,260,000 for the construction of a Waste Cell for the Landfill to be payable over a period of 10 years.

\$177,080 is the Interest expense for the \$6,260,000 Waste Cell Construction borrowed March 1, 2022. The loan is a 10 year debenture with an interest rate of 3.05%.

The principal payment of \$544,800 is included under the 2023 Sanitation Capital Budget.

FLEET EXPENSES

\$2,007,000 total Fleet Budget as follows:

- \$900,000 is for fleet charges for 6 waste collection trucks – Solid Waste Equipment. Collection of municipal waste from City residences.
- \$770,000 is for Landfill Operations - Fleet charges for the equipment used at the Landfill (e.g. loaders, compactor, Backhoe). Operational activities within the Landfill, including placement and compaction of waste in the lined cells, management of yard waste, management of the tree pile, maintenance of sampling wells, and maintenance of access roads.
- \$270,000 for the City's Recycling Program – 6 truck used for the recycling program. Collection of recyclables from City residences.
- \$67,000 Yard Waste – There is one main truck and a spare for picking up overloads for the whole City. This includes small branches, lawn clippings, leaves, and garden waste.

MAINTENANCE MATERIALS AND SUPPLIES

Maintenance Materials and Supplies have **increased** by **\$110,980** from Year 2022.

The major drivers for the increase in Maintenance Materials and Supplies are as follows:

- (\$25,000) reduction in Solid Waste Rental Equipment. Rental of equipment to manage or prepare yard waste compost (e.g. mulching material to prepare it for use). Budget reduction based on prior years average spending.
- \$149,000 increase for Decommissioning. Budget has been increased from \$150,000 to \$299,000.

The City of Prince Albert contracted a consultant, Tetra Teck to review rates and assess the future reclamation costs in 2021. This was done to provide an updated value and it was determined that the prior annual budget of \$150,000 was no longer sufficient.

The assessment indicated that after 40 years of operation, including additional Landfill expansions, the cost to reclaim the facility would be \$12,500,000. As such the City should accrue \$299,000 per year based on the updated decommissioning/reclamation costs.

The City arrived at this number as follows: $(\$12,500,000 \text{ (reclamation cost)} - \$556,225.89 \text{ (current accrual balance)}) / 40 \text{ (calculation term)} = \$299,000$ annually (rounded to the nearest thousand).

The City realizes this is a substantial increase over the prior year's budget of \$150,000 but emphasizes that the prior year budget estimate was based on calculations that have been determined to have undervalued the future costs.

The City would like to note that the estimated decommissions / reclamation cost values are subject to change as there can be significant changes in technology or circumstances over a 40 year period. As such, this value will be reviewed from time to time (every several years likely, when the rates are reviewed) and the values adjusted as appropriate.

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INTERFUND TRANSFERS

\$6,000 increase for Interfund Transactions relating to the increase of \$6,000 for the Contribution to General Fund.

Interfund Transfers	2022 Budget	2023 Budget	Increase (Decrease)
Transfer from Utility Fund - City Facilities	(\$2,000)	(\$2,000)	\$0
Contribution to General Fund	\$260,510	\$266,510	\$6,000
Transfer to General Fund – City Facilities	\$47,030	\$47,030	\$0
Contribution to Utility Fund	\$3,570	\$3,570	\$0
Total Interfund Transfers	\$309,110	\$315,110	\$6,000

CONTRIBUTION TO GENERAL FUND

Each year a Franchise fee equal to five percent (5%) of the Sanitation Fund's total revenues is paid to the General Fund. This fee offsets the sanitation operational costs typically paid by the General Fund.

The 2023 Budget is based on 2022 Budgeted Revenue and the transfer is therefore calculated as follows:

Total Approved 2022 Sanitation Revenues	\$5,380,760
Less Revenue for CF-Facilities	(\$50,600)
	\$5,330,160
5% - Transfer to General Fund	\$266,508

\$47,030 Transfer to General Fund – City Facilities: The City transfer is based on Financial Services review and forecast of City facilities sanitation charges for 2023. City Facilities are charged the sanitation surcharge on their water bills but then an interfund transfer is made at year end to offset this revenue.

AMORTIZATION

Amortization is an accounting method for spreading out the cost of a capital asset over the expected useful life of that asset (i.e. the cost is spread out over multiple years). The City budgets for 100% of the cost of a capital asset within the capital budget. Due to this difference, amortization is shown as a non-cash adjustment within the budget.

For Year 2023, Amortization has increased from \$860,000 to **\$990,000**, an increase of \$130,000.

The increase in amortization is related to the cost associated with the new Waste Cell constructed at the Landfill. With a useful life of 30 to 40 years, amortization increased by approximately \$130,000.

2023 SANITATION CAPITAL

For 2023, Administration is requesting **\$544,800** in capital spending for the repayment of principal repayment for long term debt required for the construction of a new Waste Cell and expansion of existing cells, to be funded from the Sanitation Improvement Fund.

SANITATION IMPROVEMENT FUND

In conclusion, the lifespan of any landfill is dependent on the amount of refuse that enters the landfill and how much can be re-used or re-cycled in other capacities. The current Landfill completed in 2022 is anticipated to have a lifespan of 30 to 40 years. Future cells will cost several millions of dollars to construct. In order to have financial resources available for future capital needs, any remaining unspent surpluses are set aside in anticipation of these necessities.

A summary of the 2023 Budget's impact on the Sanitation Improvement Fund Balance is as follows:

- The budgeted **surplus** from operations to be transferred to the Sanitation Improvement Fund Balance in 2023 is (\$487,520).
- A transfer of \$544,800 to the Capital Committed Reserve is required for 2023 capital expenditures.
- This results in an estimated net **decrease** to the Sanitation Improvement Fund Balance in 2023 of \$57,280 and an estimated closing **deficit balance of \$4,867,521.**

Please note that the beginning balance is from the 2021 Audited Financial Statements, and as such, does not factor the approval Capital Financing of \$6.260 million for the construction of a Waste Cell for the Landfill.

2023 APPROVED SANITATION OPERATING AND CAPITAL BUDGET

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FUNCTIONAL AREA: ADMINISTRATION AND BILLING

ADMINISTRATIVE COSTS OF THE LANDFILL

This functional area includes the Sanitation Surcharge, fees at the Landfill gates as per the Waste Collection Bylaw, along with administrative costs for the operation of the Landfill.

	2023 Budget	2022 Budget	(Favourable) Unfavourable Change
REVENUES			
User Charges and Fees	(\$5,342,590)	(\$4,967,590)	(\$375,000)
Operating Grants and Donations	(412,170)	(412,170)	0
Sundry	(1,000)	(1,000)	0
Total Revenues	(5,755,760)	(5,380,760)	(375,000)
EXPENSES			
Salaries Wages and Benefits	74,500	57,840	16,660
Bad Debt Expense	7,000	7,000	0
Total Expenses	81,500	64,840	16,660
Operating (Surplus) Deficit	(5,674,260)	(5,315,920)	(358,340)
CAPITAL AND INTERFUND TRANSACTIONS			
Amortization	990,000	860,000	130,000
Interfund Transfers	315,110	309,110	6,000
Capital and Interfund Transactions	1,305,110	1,169,110	136,000
TOTAL (SURPLUS) DEFICIT	(4,369,150)	(4,146,810)	(222,340)

2023 APPROVED SANITATION OPERATING AND CAPITAL BUDGET

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FUNCTIONAL AREA: LANDFILL OPERATIONS

OPERATIONAL ACTIVITIES WITHIN THE LANDFILL.

Operational activities within the Landfill, including placement and compaction of waste in the lined cells, management of yard waste, management of the tree pile, maintenance of sampling wells, and maintenance of access roads.

	2023	2022	(Favourable)
	Budget	Budget	Unfavourable
			Change
EXPENSES			
Salaries Wages and Benefits	\$872,040	\$865,810	\$6,230
Contracted and General Services	335,000	345,000	(10,000)
Financial Charges	7,050	6,250	800
Utilities	37,180	31,800	5,380
Interest on Long Term Debt	177,080	137,720	39,360
Fleet Expenses	770,000	720,000	50,000
Maintenance Materials and Supplies	433,620	297,640	135,980
Insurance	6,970	5,340	1,630
Total Expenses	2,638,940	2,409,560	229,380
TOTAL (SURPLUS) DEFICIT	2,638,940	2,409,560	229,380

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FUNCTIONAL AREA: RESIDENTIAL WASTE COLLECTION**COLLECTION OF MUNICIPAL WASTE FROM CITY RESIDENCES.**

	2023 Budget	2022 Budget	(Favourable) Unfavourable Change
EXPENSES			
Salaries Wages and Benefits	\$478,100	\$478,100	\$0
Contracted and General Services	6,200	6,200	0
Fleet Expenses	900,000	775,000	125,000
Maintenance Materials and Supplies	100,740	100,740	0
Insurance	310	240	70
Total Expenses	1,485,350	1,360,280	125,070
TOTAL (SURPLUS) DEFICIT	1,485,350	1,360,280	125,070

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RESIDENTIAL RECYCLING

COLLECTION OF RECYCLABLES FROM CITY RESIDENCES.

	2023	2022	(Favourable)
	Budget	Budget	Unfavourable
			Change
EXPENSES			
Salaries Wages and Benefits	\$186,340	\$176,340	\$10,000
Contracted and General Services	56,000	51,000	5,000
Grants and Donations	142,100	142,100	0
Fleet Expenses	337,000	295,000	42,000
Maintenance Materials and Supplies	25,900	50,900	(25,000)
Total Expenses	747,340	715,340	32,000
TOTAL (SURPLUS) DEFICIT	747,340	715,340	32,000

2023 APPROVED SANITATION OPERATING AND CAPITAL BUDGET

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CAPITAL COMMITTED

CAPITAL COMMITTED RESERVE	2023 Budget	2022 Budget
Budgeted Transactions		
Funding:		
Funding for Capital: via transfer from Sanitation Improvement Fund (Uncommitted)	(\$544,800)	(\$566,500)
Total Funding	(544,800)	(566,500)
Expenditures:		
Long-Term Debt Repayment - Landfill Expansion (Waste Cell Construction)	544,800	566,500
Total Expenditures	544,800	566,500
Budgeted (Increase) Decrease to Reserve	-	-
Reserve Balance, end of year (estimated)	-	-

2023 Capital Summary

	<u>2023 Capital Budget</u>
Sanitation Improvement Fund	544,800

2023 APPROVED SANITATION OPERATING AND CAPITAL BUDGET

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SANITATION IMPROVEMENT FUND

SANITATION IMPROVEMENT FUND BALANCE (UNCOMMITTED EQUITY)	2023 Budget	2022 Budget
Budgeted Transactions		
Funding:		
Contribution from Operations	(\$487,520)	(\$521,630)
Expenditures:		
Transfer to Capital Committed Reserve	544,800	566,500
Budgeted (Increase) Decrease	57,280	44,870
Fund (Surplus) Deficit, beginning of year (estimated)	4,810,241	4,765,371
Fund (Surplus) Deficit , end of year (estimated)	4,867,521	4,810,241

Please note that the beginning balance is from the 2021 Audited Financial Statements, and as such, does not factor the approval Capital Financing of \$6.260 million for the construction of a Waste Cell for the Landfill.



City of
**Prince
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