

SOLID WASTE MANAGEMENT FUND

The Solid Waste Facility (SWF) is responsible for the disposal of waste in accordance with regulations and facilitates recycling.

Solid Waste Management Fund	2021 Budget (\$000's)	2021 Actuals (\$000's)	2022 Budget (\$000's)	2022 Forecast (\$000's)	2023 Budget (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	Note
Revenue								
Government Grants	-	1	-	-	-	-	-	
User Fees								
Solid Waste Levy	1,209	1,214	1,343	1,343	1,509	1,692	1,745	(1)
Tipping Fees	2,293	2,738	2,372	2,372	2,854	3,169	3,236	(1)
Sales of Recyclables	5	38	20	80	40	40	40	
Total Revenue	3,507	3,991	3,735	3,795	4,403	4,901	5,021	
Net Revenue	3,507	3,991	3,735	3,795	4,403	4,901	5,021	
Expenditures (By Activity)								
Waste Collection	419	393	401	401	457	484	513	
Waste Processing	1,608	1,657	1,856	1,853	2,113	2,168	2,225	
Waste Recycling	451	365	469	574	494	505	515	
Site Restoration/Closure								
Annual Accrual	511	(3,346)	880	880	1,373	1,373	1,373	
Amortization	1,145	1,069	1,166	1,166	1,117	1,352	1,353	
Total Expenditures	4,134	138	4,772	4,874	5,554	5,882	5,979	
Net Revenue (Expenditures)	(627)	3,853	(1,037)	(1,079)	(1,151)	(981)	(958)	
Interfund Transfers								
(To) From General Fund	(349)	(349)	(358)	(358)	(394)	(402)	(410)	(2)
Total Interfund Transfers	(349)	(349)	(358)	(358)	(394)	(402)	(410)	
Change in Fund Balance								
Before Reallocation of Expenses Related to Investment in Tangible Capital Assets	(976)	3,504	(1,395)	(1,437)	(1,545)	(1,383)	(1,368)	
Reallocation of Expenses Related to Investment in Tangible Capital Assets	1,145	1,069	1,166	1,166	1,117	1,352	1,353	
Change in Fund Balance	169	4,573	(229)	(271)	(428)	(31)	(15)	
Opening Balance	(12,752)	(12,675)	(12,788)	(8,102)	(8,373)	(8,801)	(8,832)	
Closing Balance	(12,583)	(8,102)	(13,017)	(8,373)	(8,801)	(8,832)	(8,847)	(3)

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Expenditures (By Object)								
Wages & Benefits	1,254	1,117	1,354	1,353	1,623	1,671	1,720	(4)
General Services	841	936	962	1,067	1,022	1,061	1,101	
Materials	65	58	66	67	65	66	67	
Maintenance	97	81	101	101	103	105	107	
Utility - Fuel	74	75	80	81	84	85	86	
Utility - Power	63	62	66	62	66	68	70	
Vehicle O&M & Fuel	84	86	97	97	101	101	102	
Amortization	1,145	1,069	1,166	1,166	1,117	1,352	1,353	
Others	511	(3,346)	880	880	1,373	1,373	1,373	
Total Expenditures (By Object)	4,134	138	4,772	4,874	5,554	5,882	5,979	

Note:

- (1) Revenues are estimated based on user fee increases of 11% each year in 2023 and 2024 and 2.11% in 2025.
- (2) The administration fee transferred to the General Fund is based on the estimated cost of administrative services provided to the Solid Waste Management Fund.
- (3) The negative closing balance is largely due to landfill closure liability, which saw a one-time adjustment of \$16.1M in 2014 and annual accruals of between \$0.4M to \$1.4M since then.
- (4) The Administrative Assistant position, supporting the operation of the weigh-out scale, was approved to start mid-2022. Manager, Environment Monitoring and Compliance position, cost-shared with the Water & Sewer Fund, is recommended in 2023. One of the Sustainability Projects Coordinators is currently funded by the Capital Fund. It is recommended that this position be funded by the Solid Waste Management Fund, starting in 2023.

