



2025 Sanitation Fund Budget



City of
Prince Albert

Table of Contents

| | |
|--|----|
| Instructions | 3 |
| Budget Overview | 4 |
| Balanced Budget | 7 |
| Revenue | 9 |
| Expense Breakdown | 12 |
| Fleet Expense | 16 |
| Salaries, Wages, and Benefits | 19 |
| Maintenance, Materials, and Supplies | 23 |
| Contracted and General Services | 33 |
| Interest | 36 |
| Grants and Donations | 37 |
| Utilities | 38 |
| Insurance | 40 |
| Functional Area Summary | 42 |
| Administration and Billing | 43 |
| Interfund Transfers | 47 |
| Residential Recycling | 49 |
| Residential Waste Collection | 53 |
| Landfill Operations | 56 |
| Debt Principal & Improvement Fund Transfer | 62 |
| Community Impact | 64 |

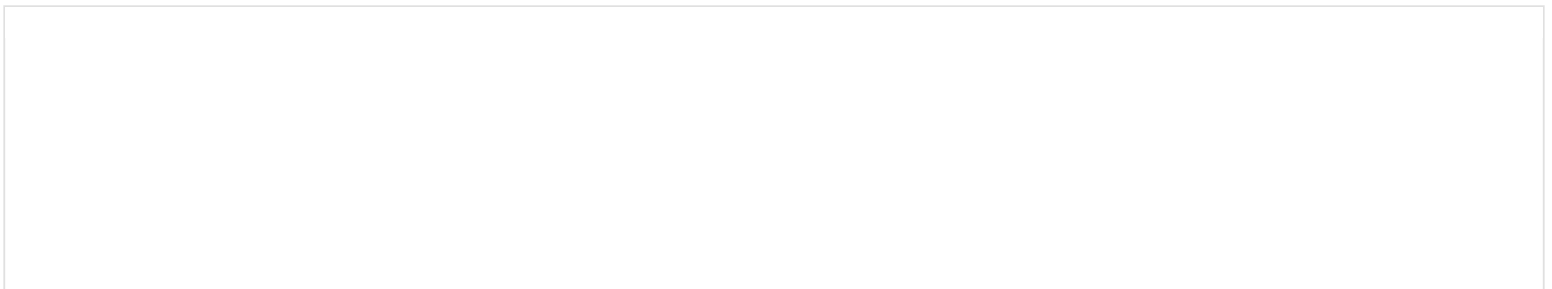
Instructions

The City of Prince Albert is excited to offer the 2025 Budget in a new digital format. Instructions on how to interact with this new format can be found in the video below.

The structure of the 2025 Budget has remained similar to previous years. The first sections contain highlights and summaries of the budget in its entirety. The sections are then broken down to provide detailed information regarding:

- Capital projects
- Operating budget summary by department
 - Department specific budgets
 - Functional area specific budgets
- Reserve allocations

The 2025 Budget is also available in a printable PDF format by clicking "Download PDF" in the top right hand corner. Note that the PDF version does not support the interactive features of the digital version.



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).

Enclosed for Budget Committee's consideration is the City of Prince Albert's (the City) 2025 Sanitation Fund budget document. The City's detailed financial plans and budgets are linked to, and derived from, the City's broader planning processes including Council's overall strategic direction.

This budget document includes both summarized as well as detailed information about the factors that are driving changes in the budget values.



Residential Utility Surcharge

As part of the 2022 budgeting process, Administration recommended an increase to the residential utility surcharge of \$0.25 per month annually from 2022-2026. For 2025, as per the consolidated Waste Collection and Disposal Bylaw No. 39 of 2020, the monthly rate will increase to \$20.25 which will be an annual \$3 increase from 2024.

| Year | Monthly | | | Annual | | |
|-------------|----------------|---------------|--------------|--------------|-------------|--------------|
| | Rate | \$ Increase | % Increase | Rate | \$ Increase | % Increase |
| 2022 | \$19.50 | | | \$234 | | |
| 2023 | \$19.75 | \$0.25 | 1.28% | \$237 | \$3 | 1.28% |
| 2024 | \$20.00 | \$0.25 | 1.27% | \$240 | \$3 | 1.27% |
| 2025 | \$20.25 | \$0.25 | 1.25% | \$243 | \$3 | 1.25% |
| 2026 | \$20.50 | \$0.25 | 1.23% | \$246 | \$3 | 1.23% |

Minimum Load Entry Fee

The increases for the Minimum per Load Fee as approved in the consolidated Waste Collection and Disposal Bylaw No. 39 of 2020, includes five years of rates as follows:

| 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% |

Per Tonne Entry Fee

The Increase for the per Tonne Entry Fee as approved in the consolidated Waste Collection and Disposal Bylaw No.39 of 2020, includes five years of rates as follows:

| 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% |

Per Tonne Entry Fee - Non-NCSWMC Members

The increases for the Per Tonne Entry Fee for Non-NCSWMC Member, as approved in the consolidated Waste Collection and Disposal Bylaw No.39 of 2020, includes five years of rates as follows:

| 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% |

Balanced Budget

It is projected that there will be operating surplus of **\$1,140,523** of which **\$578,550** will be required for the payment of long term debt, **\$354,563** will be transferred to other funds and the remaining net surplus of **\$207,410** will be credited to the Sanitation Improvement Fund.

Operating

| | 2025 Budget | 2024 Budget | Variance |
|---|--------------------|--------------------|------------------|
| Revenues | 6,287,890 | 6,198,650 | 89,240 |
| <i>User Charges and Fees</i> | 5,718,890 | 5,637,650 | 81,240 |
| <i>Operating Grants and Donations</i> | 560,000 | 560,000 | 0 |
| <i>Interest and Penalties</i> | 8,000 | 0 | 8,000 |
| <i>Sundry</i> | 1,000 | 1,000 | 0 |
| Expenses | (5,147,367) | (4,949,546) | (197,820) |
| <i>Bad Debt Expense</i> | (7,000) | (7,000) | 0 |
| <i>Financial Charges</i> | (7,050) | (7,050) | 0 |
| <i>Insurance</i> | (9,722) | (8,870) | (852) |
| <i>Utilities</i> | (34,863) | (33,306) | (1,557) |
| <i>Grants and Donations</i> | (142,100) | (142,100) | 0 |
| <i>Interest on Long Term Debt</i> | (142,490) | (160,040) | 17,550 |
| <i>Contracted and General Services</i> | (439,040) | (392,040) | (47,000) |
| <i>Maintenance, Materials, and Supplies</i> | (597,532) | (580,609) | (16,923) |
| <i>Salaries, Wages, and Benefits</i> | (1,698,570) | (1,626,532) | (72,038) |

| | 2025 Budget | 2024 Budget | Variance |
|----------------------|------------------|------------------|------------------|
| <i>Fleet Expense</i> | (2,069,000) | (1,992,000) | (77,000) |
| Grand Total | 1,140,523 | 1,249,104 | (108,580) |

Debt Principal, Interfund, & Transfer to Improvement Fund

| | 2025 Budget | 2024 Budget | Variance |
|-----------------------------------|--------------------|--------------------|----------------|
| Long Term Debt Principal | (578,550) | (561,420) | (17,130) |
| Transfer from other Funds | (354,563) | (332,706) | (21,857) |
| <i>Transfer from Utility Fund</i> | 2,777 | 2,202 | 575 |
| <i>Transfer to General Fund</i> | (353,740) | (331,308) | (22,432) |
| <i>Transfer to Utility Fund</i> | (3,600) | (3,600) | 0 |
| Transfer to Improvement Fund | (207,410) | (354,978) | 147,568 |
| Grand Total | (1,140,523) | (1,249,104) | 108,581 |

Summary: Balanced Budget

| | 2025 Budget | 2024 Budget | Variance |
|---|-------------|-------------|-----------|
| Operating | 1,140,523 | 1,249,104 | (108,580) |
| Capital, Interfund, Reserves, Debt Principal | (1,140,523) | (1,249,104) | 108,581 |
| Grand Total | 0 | (0) | 0 |

Revenue

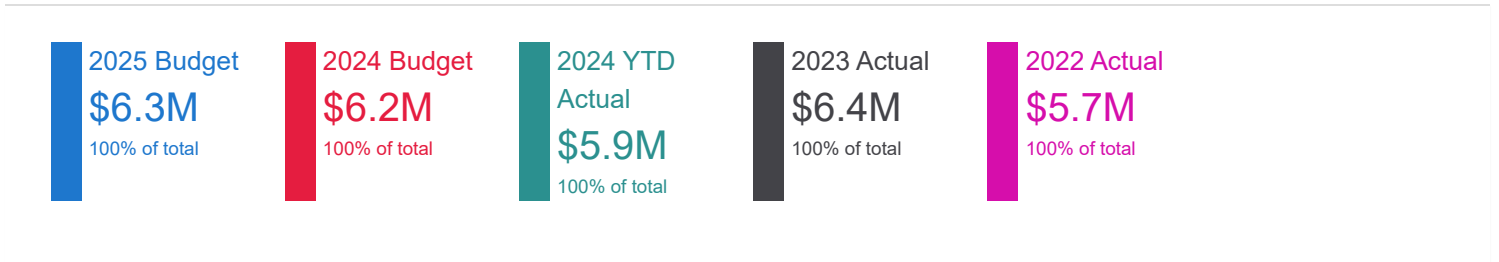
The revenues in sanitation fund increased in the amount of **\$89,240**, representing an increase of **1.4%**. Increase is due to the following:

- \$50,000 increase in revenue generated through rates/fees charged at the Landfill Gate. Revenue is increased for 2025 after the review of actual revenue generated and considering the increased Landfill rates as approved in Bylaw No. 39 of 2020.
 - Total budget of \$3,000,000 based on the increased rates as follows:
 - For 2022 to 2026, the entry fees and per tonne charges were set forth in the Waste Collection and Disposal Bylaw No. 39 of 2020. The minimum per load entry fee for residual waste is increasing from \$14.00 in Year 2024 to \$14.50 for Year 2025. The per tonne entry fee rate for residual waste more than 150 kilograms is increasing from \$81.00 in Year 2024 to \$83.00 in Year 2025. 2025 revenues are projected to increase by \$50,000 with the increased rates.
- \$30,240 increase in revenue generated from the Garbage/Recycling fee on water bills. Increase in the Residential Utility Surcharge from \$20.00 in 2024 to \$20.25 in 2025 (per Bylaw No. 39 of 2020), along with an increase in total accounts, will generate additional revenue of approximately \$30,000
 - Total budget of over \$2,650,000.
- \$8,000 increase related to interest and penalties. This revenue relates to finance charges on outstanding amounts owing related primarily to User Charges and Fees that are paid late by the customers.
 - Total budget of \$8,000. Historically, no amount had been budgeted for this area, however based on a review of actuals, an \$8,000 budget is appropriate.
- \$1,000 increase in the revenue generated from the lease of the building/shop located at the Bioreactor Site.
 - Total budget of \$19,000.

Also budgeted under revenue is a grant of \$560,000 which is expected to be received from North Central Saskatchewan Waste Management Corporation based on the number of households in Prince Albert. The amount of grant budgeted is consistent with 2024.

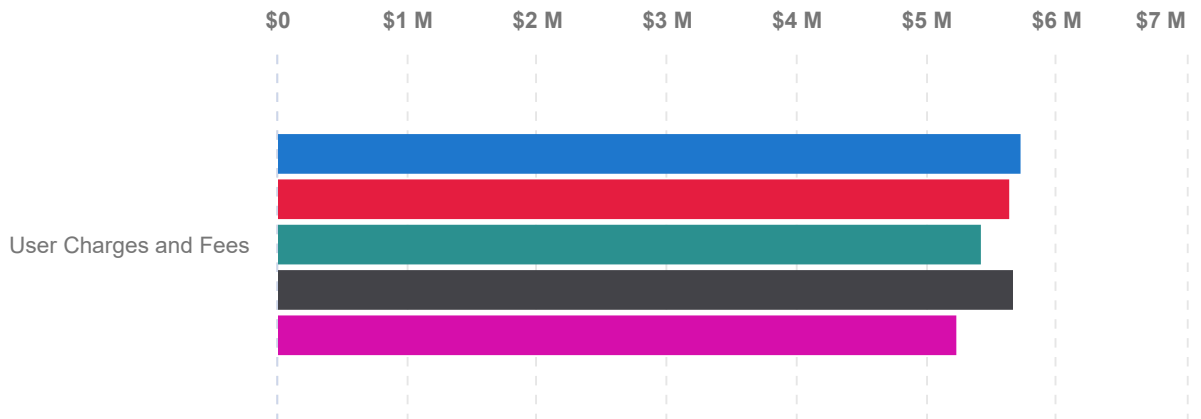
| | 2025 Budget | 2024 Budget | Variance |
|---------------------------------|------------------|------------------|---------------|
| User Charges and Fees | 5,718,890 | 5,637,650 | 81,240 |
| <i>Revenue</i> | 3,000,000 | 2,950,000 | 50,000 |
| <i>Sanitation Surcharge</i> | 2,699,890 | 2,669,650 | 30,240 |
| <i>Rental and Lease Revenue</i> | 19,000 | 18,000 | 1,000 |
| Operating Grants and Donations | 560,000 | 560,000 | 0 |
| Interest and Penalties | 8,000 | 0 | 8,000 |
| Sundry | 1,000 | 1,000 | 0 |
| Grand Total | 6,287,890 | 6,198,650 | 89,240 |

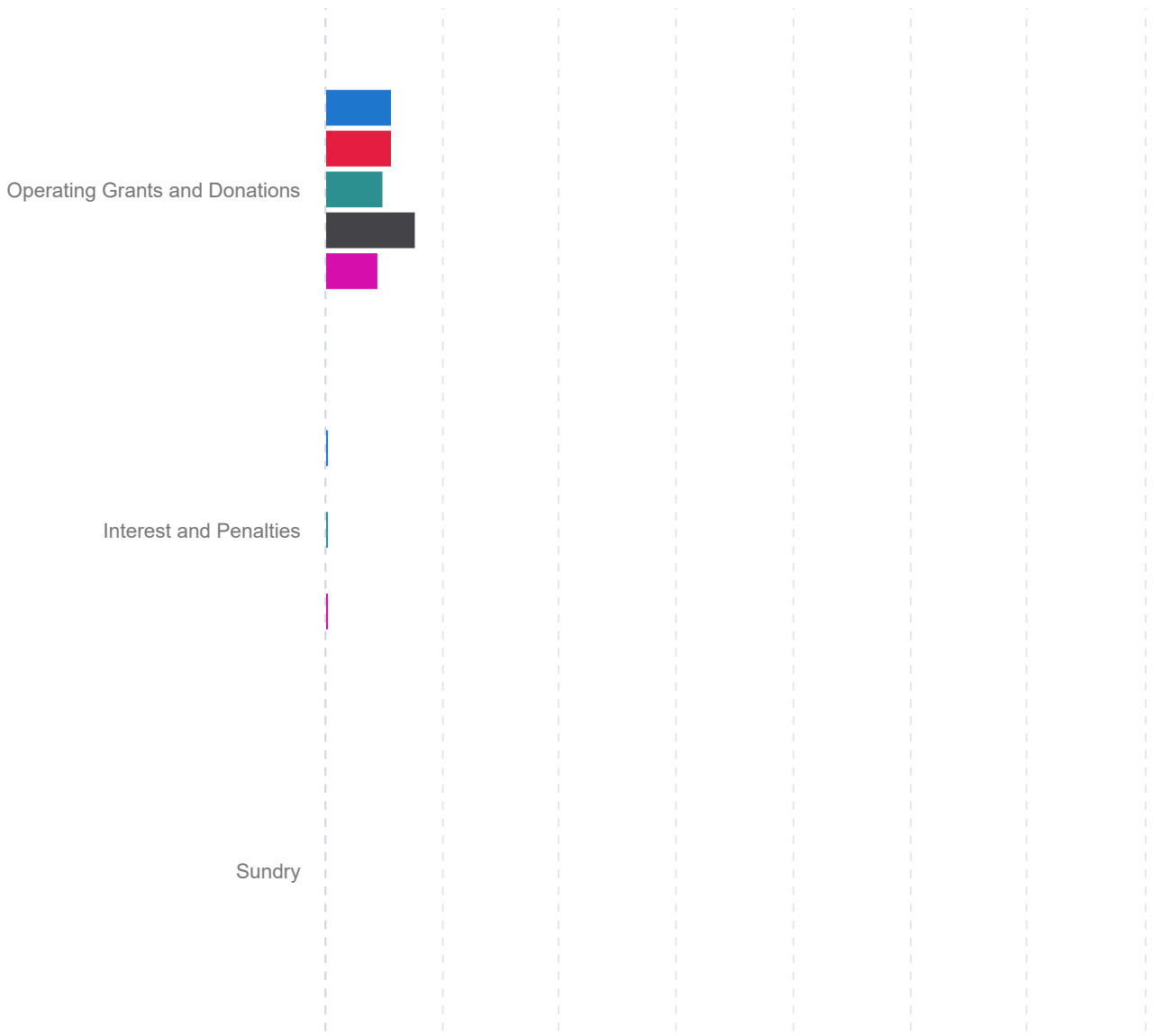
Revenue Breakdown | \$6.3M



Amount | Sorted By(2025 Budget) | Broken down by Object Category

Revenue Breakdown





Expense Breakdown

The increase in expenditures from year is **\$197,820** which represents an increase of **3.99%** from the previous year.

Refer to the subsequent pages for further details.

| | 2025: Budget | 2024: Budget | Variance |
|---|------------------|------------------|----------------|
| Expenses | 5,147,367 | 4,949,546 | 197,820 |
| <i>Fleet Expense</i> | 2,069,000 | 1,992,000 | 77,000 |
| <i>Salaries, Wages, and Benefits</i> | 1,698,570 | 1,626,532 | 72,038 |
| <i>Maintenance, Materials, and Supplies</i> | 597,532 | 580,609 | 16,923 |
| <i>Contracted and General Services</i> | 439,040 | 392,040 | 47,000 |
| <i>Interest on Long Term Debt</i> | 142,490 | 160,040 | (17,550) |
| <i>Grants and Donations</i> | 142,100 | 142,100 | 0 |
| <i>Utilities</i> | 34,863 | 33,306 | 1,557 |
| <i>Insurance</i> | 9,722 | 8,870 | 852 |
| <i>Financial Charges</i> | 7,050 | 7,050 | 0 |
| <i>Bad Debt Expense</i> | 7,000 | 7,000 | 0 |
| Grand Total | 5,147,367 | 4,949,546 | 197,820 |

Expense Breakdown | \$5.1M



Amount | Sorted By(2025: Budget) | Broken down by Object Category

Expense Breakdown



Maintenance, Materials, and Supplies



Contracted and General Services

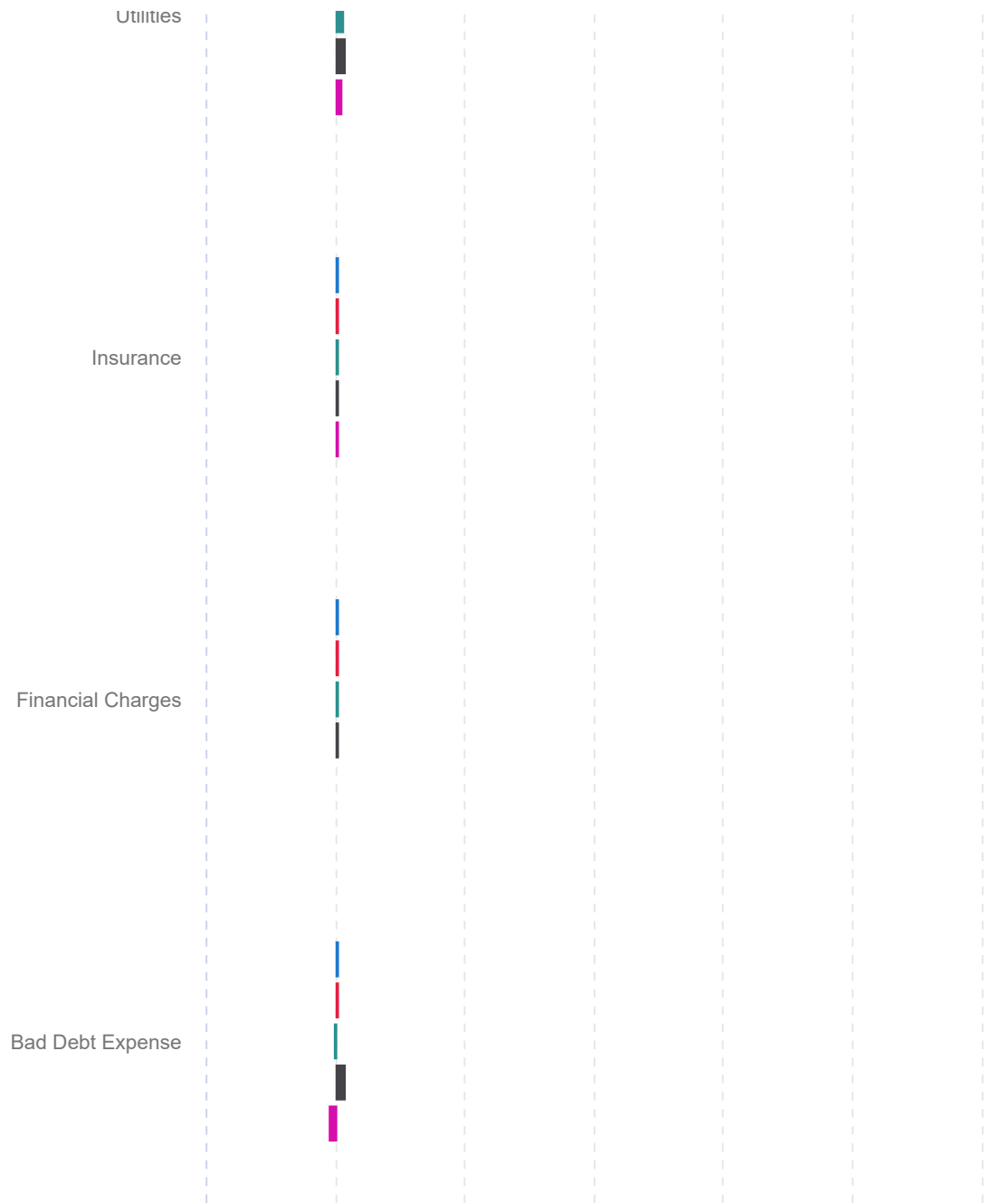


Interest on Long Term Debt



Grants and Donations





Fleet Expense

Fleet Expense: \$77,000 Increase

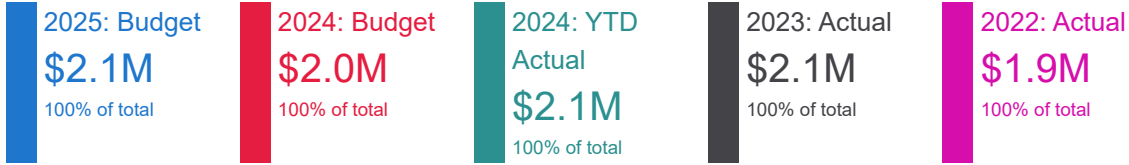
Fleet expenses cover the costs to operate, maintain, and replace Sanitation fleet vehicles. The charge associated in the budget is based on an hourly, monthly, or annual rental rate that is aimed to cover all operating costs (fuel), maintenance costs (repairs), and replacement costs. The budget developed is based on the different types of units Sanitation utilizes, with each unit having a different cost associated to run, maintain, and replace it.

In the 2025 budget, fleet rates have been standardized to ensure units falling under the same category are charged at the same rate. This standardized rate is then multiplied against historical usage of units to calculate a proposed fleet budget amount in each functional area. This approach more accurately reflects the rate at which units must be funded operationally, combined with their declining value over time (due to usage) which impacts the rate at which they need to be replaced.



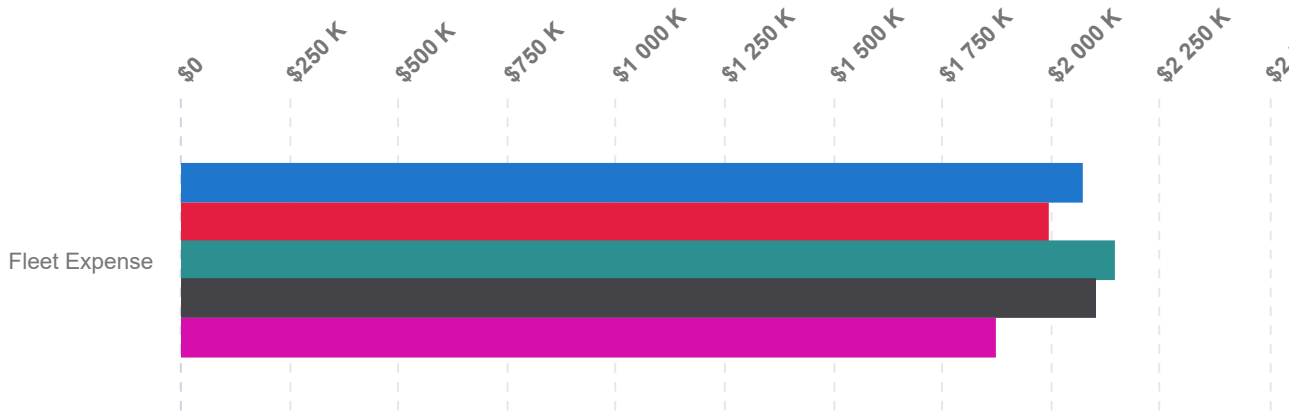
| | 2025: Budget | 2024: Budget | Variance |
|-------------------------------------|------------------|------------------|---------------|
| City Fleet | 2,069,000 | 1,992,000 | 77,000 |
| <i>Residential Waste Collection</i> | 900,000 | 885,000 | 15,000 |
| <i>Landfill Operations</i> | 800,000 | 770,000 | 30,000 |
| <i>Residential Recycling</i> | 369,000 | 337,000 | 32,000 |
| Grand Total | 2,069,000 | 1,992,000 | 77,000 |

Fleet Expense | \$2.1M



Amount | Sorted By(2025: Budget) | Broken down by Object Category

Fleet Expense



Residential Waste Collection: \$900,000

\$900,000 is for fleet charges for 7 waste collection trucks – Solid Waste Equipment. Collection of municipal waste from City residences. An increase of \$15,000 as per actual fleet charges.

Landfill Operations: \$800,000

\$800,000 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.

Residential Recycling: \$369,000

\$302,000 for the City's Recycling Program – 7 trucks 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 and leaves. Garden waste.

Salaries, Wages, and Benefits

General Wages Adjustments

City Council has approved the following wage adjustments for 2025:

- Out of Scope Staff: 3% effective January 1, 2025
- CUPE 882 Staff:
 - 1.5% increase effective January 1, 2025
 - 1.5% increase effective July 1, 2025
- CUPE 160 Staff:
 - 3% increase effective January 1, 2025

Payroll Benefits

The maximum CPP cost will increase to \$4,028 in 2025 from \$3,820 in 2024. The employer matches the employee cost for CPP.

The WCB costs have risen from \$2.25/\$100 of WCB assessable earnings in 2024 to \$2.70/\$100 of WCB assessable earnings in 2025.

Breakdown of Salaries, Wages, and Benefits

| | 2025: Budget | 2024: Budget | Variance |
|-------------------------------|------------------|------------------|---------------|
| Salaries, Wages, and Benefits | 1,698,570 | 1,626,532 | 72,038 |
| <i>Wages Regular</i> | 943,502 | 817,158 | 126,344 |
| <i>Payroll Benefits</i> | 462,339 | 435,899 | 26,440 |
| <i>Salaries Regular</i> | 209,042 | 291,218 | (82,176) |
| <i>Wages Overtime</i> | 83,687 | 82,257 | 1,430 |
| Grand Total | 1,698,570 | 1,626,532 | 72,038 |

Wages: \$126,344 Increase

\$35,000 is added for a position to assist in biosolids management. The remaining increase is due to combination of adjusting the expense to the actual needs based on the historical actuals and wage adjustment as approved by the council.

Payroll Benefits: \$26,440 Increase

Payroll Benefits increased due to an increase in the rates of CPP and WCB. Some of the increase is offset by less number of salaried positions allocated to Sanitation Fund.

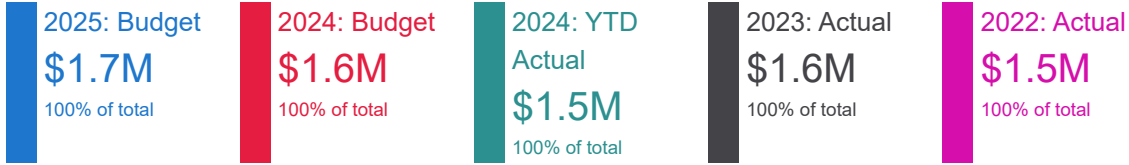
Salaries: \$82,176 Decrease

\$82,176 decreased due to restructuring of public works department resulting in reallocation of some salaried positions.

Overtime: \$1,430 Increase

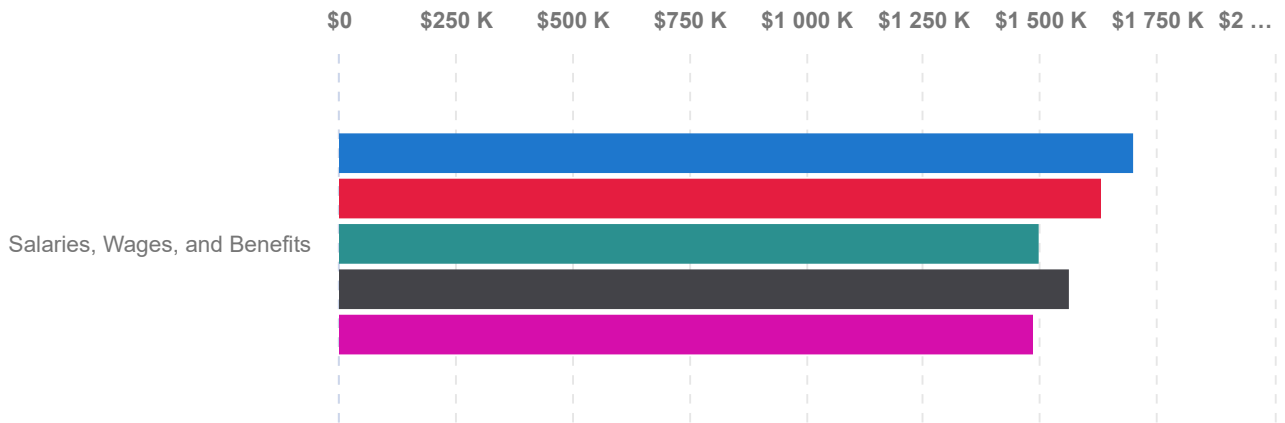
Increase based on review of actuals and expectations for 2025. The main source of overtime in the Sanitation Fund would be working on Statutory Holidays as the Landfill is open Monday to Saturday all year, including holidays. Additional overtime would be related to delivering or supporting programs that 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.

Salaries Wages and, Benefits | \$1.7M



Amount | Sorted By(2025: Budget) | Broken down by Object Category

Salaries Wages and, Benefits



Salaries, Wages and Benefits by Functional Area

| | 2025: Budget | 2024: Budget | Variance |
|------------------------------|------------------|------------------|-----------------|
| Landfill Operations | 915,791 | 926,850 | 11,059 |
| Residential Waste Collection | 531,795 | 479,515 | (52,280) |
| Residential Recycling | 250,984 | 220,167 | (30,817) |
| Grand Total | 1,698,570 | 1,626,532 | (72,038) |

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.

Salaries are allocated as per below percentages to the Sanitation Fund as follows from staffing positions to reflect the time they spent for Sanitation:

- Sanitation Manager: 100%
- Director of Public Works: 10%
- Operations Manager: 10%
- Engineering Services Manager: 30%
- Engineering Coordinator: 10%

Residential Waste Collection

This amount relates to collection of municipal waste from city residences.

Residential Recycling

Recycling Waste Collection:

\$126,605 is included in the total of residential recycling for collection of recyclables from city residences.

Yard Waste Collection:

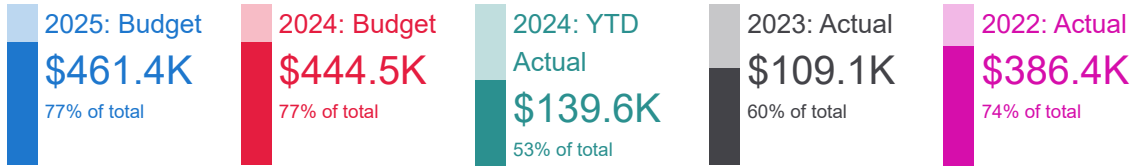
\$138,703 is budgeted for the collection of yard waste from city residences.

Maintenance, Materials, and Supplies

Maintenance Materials and Supplies have **increased** by the amount of **\$16,923** over 2024 as follows:

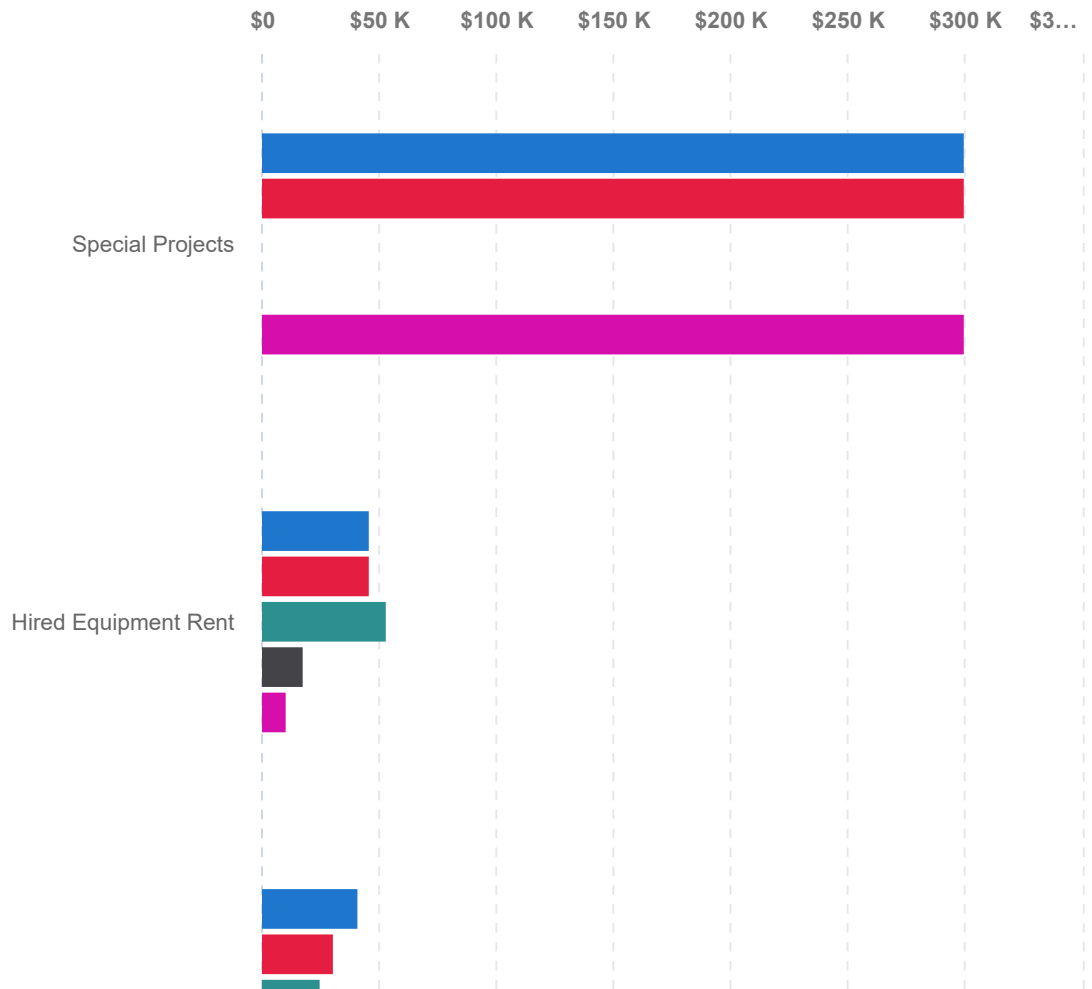
| | 2025: Budget | 2024: Budget | Variance |
|------------------------------|----------------|----------------|---------------|
| Landfill Operations | 461,432 | 444,509 | 16,923 |
| Residential Recycling | 65,900 | 35,900 | 30,000 |
| Residential Waste Collection | 70,200 | 100,200 | (30,000) |
| Grand Total | 597,532 | 580,609 | 16,923 |

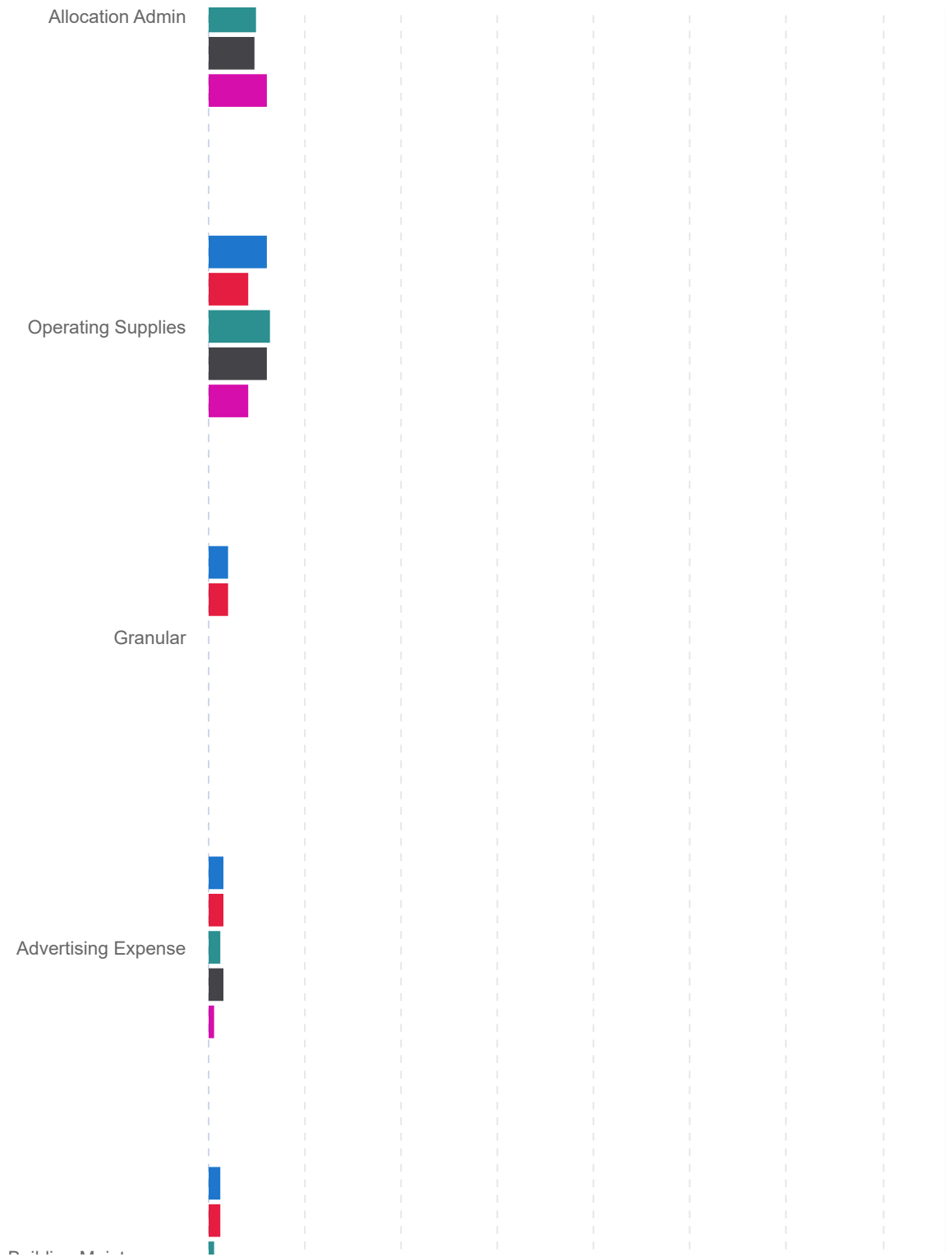
Maintenance, Materials, and Supplies | \$597.5K

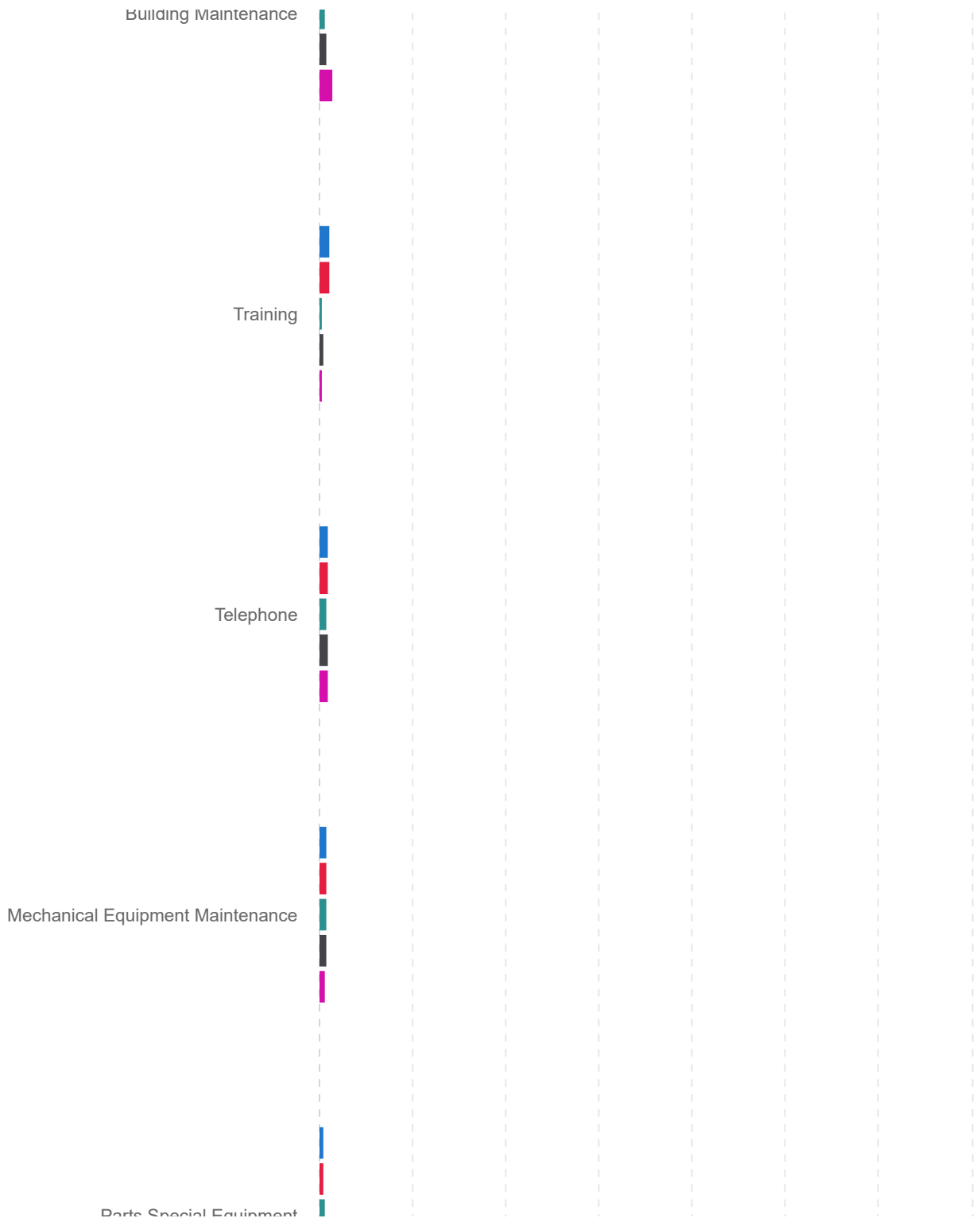


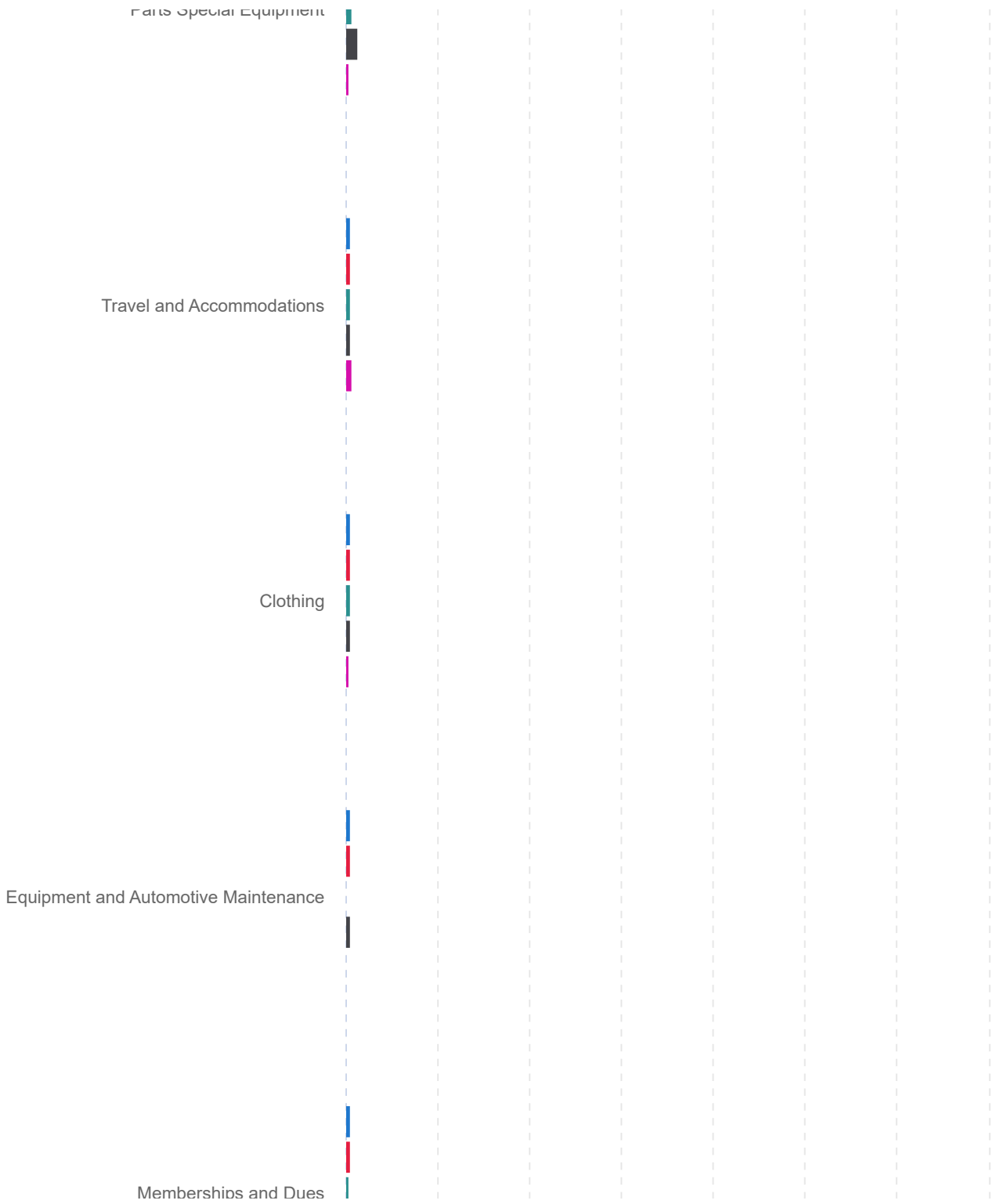
Amount | Sorted By(2025: Budget) | Broken down by Line Item

Maintenance, Materials, and Supplies > Maintenance, Materials, and Supplies > Landfill Operations









| Overtime Meals | | | | | | | | | |
|------------------------|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
| Housekeeping Supplies | | | | | | | | | |
| | | | | | | | | | |
| Office Supplies | | | | | | | | | |
| | | | | | | | | | |
| Special Equipment Rent | | | | | | | | | |

Meeting Supplies

Other Supplies

Licenses and Permits



Landfill Operations: \$16,923 Increase

The increase of \$16,923 is made up of the following variances:

- \$10,000 increase in the operational supplies for the landfill (e.g. diesel exhaust fluid, grease, small tools, locks, keys, small fence repair parts, nuts and bolts). Increase of \$10,000 is due to an increase in price of supplies due to inflation. The cost is based on the review of costs over last two years.
- \$8,950 increase in IT support allocation. The amount is allocated based on the number of computers in the department.
- \$1,594 increase is related to the allocation of MSC costs. Allocation represents 1/3 of the small equipment and tools costs incurred at MSC. While MSC houses these costs, other operations such as sanitation and utility use and occupy MSC facility.
- \$3,620 decreased in software licensing cost as this amount was required in 2024 for landfill operations software. The budget is not required for 2025.

See Functional Area for further details.





Residential Recycling: \$30,000 Increase

The increase of \$30,000 is for the purchase of new recycle bins.

See Functional Area for further details.

Residential Waste Collection: \$30,000 Decrease

\$30,000 is reduced from the garbage bins purchase and allocated to the purchase of recycle bins as mentioned above in residential recycling increase.

See Functional Area for further details.

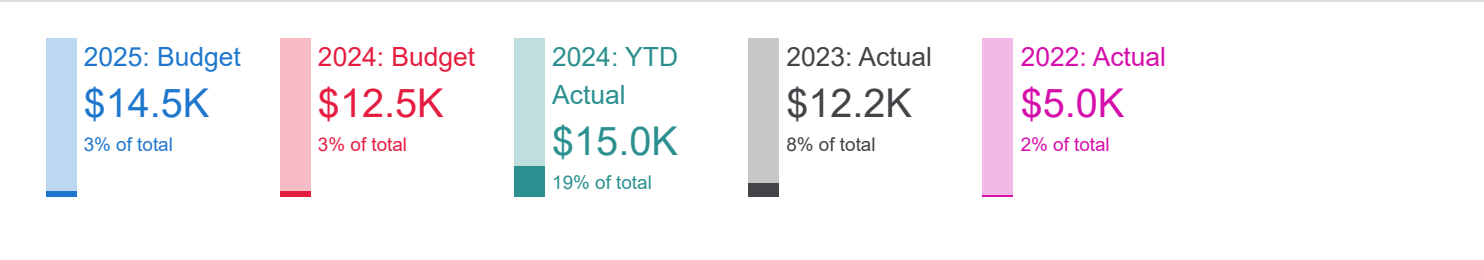


Contracted and General Services

Contracted and general services relate to costs paid to an external provider. These services are often required to be done by a third party. Contracted and general services have **increased by the amount of \$47,000**, representing a **12% increase** over year 2024.

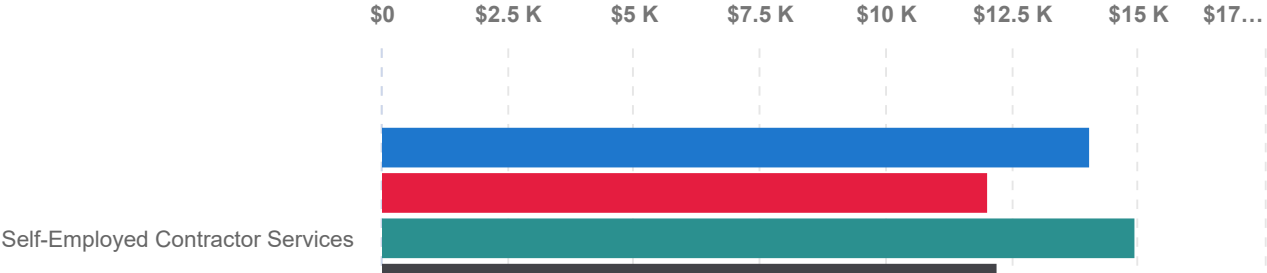
| | 2025: Budget | 2024: Budget | Variance |
|------------------------------|----------------|----------------|---------------|
| Landfill Operations | 358,500 | 358,500 | 0 |
| Residential Recycling | 66,000 | 21,000 | 45,000 |
| Residential Waste Collection | 14,540 | 12,540 | 2,000 |
| Grand Total | 439,040 | 392,040 | 47,000 |

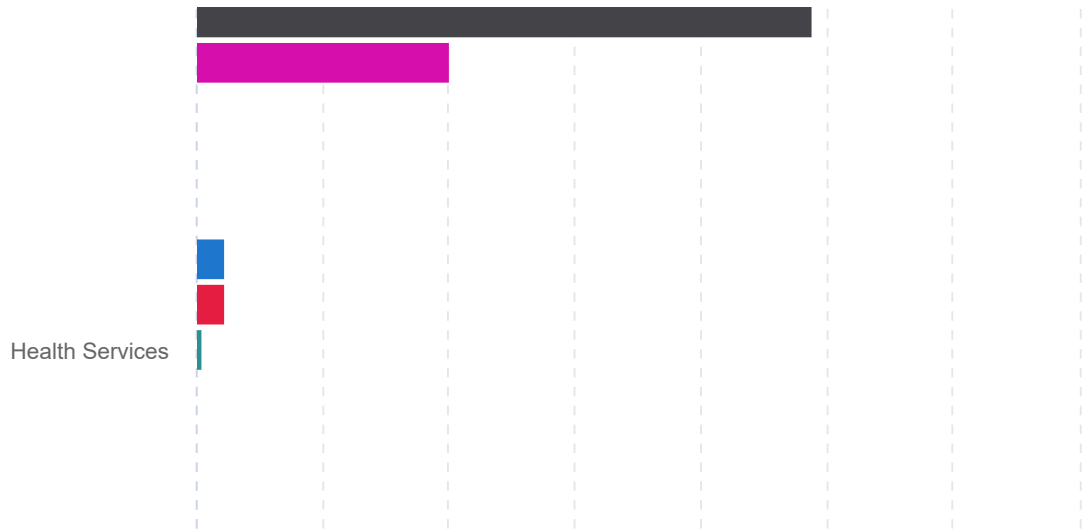
Contracted and General Services | \$439.0K



Amount | Sorted By(2025: Budget) | Broken down by Line Item

Contracted and General Services > Contracted and General Services > Residential Waste Collection





Landfill Operations: No budget change

Budget has remained consistent with 2024 - primarily made up of concrete crushing (\$229,000) which is estimated at \$15 per tonne.

Other large budgeted items relate to ground surface water monitoring (\$90,000), and landfill cleaning (\$25,000).

See Functional Area for further details.

Residential Recycling: \$45,000 Increase

Increase in budget relates to cardboard recycling bins located throughout the City.

See Functional Area for further details.

Residential Waste Collection: \$2,000 Increase

Increase in the budget is associated with the Annual Pitch-In Week.

See Functional Area for further details.



Interest

Interest on Long Term Debt

Interest on Long Term Debt **decreased** by **\$17,550** over 2024.

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.

For Year 2025, **\$142,490** 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%.

Each year the interest is reduced, and the principle payment increases.

The principle payment amounts to **\$578,550**.

| | 2025: Budget | 2024: Budget | Variance |
|-----------------------------------|----------------|----------------|-----------------|
| Administration & Billing | 142,490 | 160,040 | (17,550) |
| <i>Interest on Long Term Debt</i> | 142,490 | 160,040 | (17,550) |
| Grand Total | 142,490 | 160,040 | (17,550) |

Grants and Donations

North Central Saskatchewan Waste Management Corp (NCSWMC)

\$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 \$560,000 from this initiative.

Grants and Donations for Year 2025 is the same budget as Year 2024.

| | 2025: Budget | 2024: Budget | Variance |
|-----------------------------|----------------|----------------|----------|
| Residential Recycling | 142,100 | 142,100 | 0 |
| <i>Grants and Donations</i> | <i>142,100</i> | <i>142,100</i> | <i>0</i> |
| Grand Total | 142,100 | 142,100 | 0 |

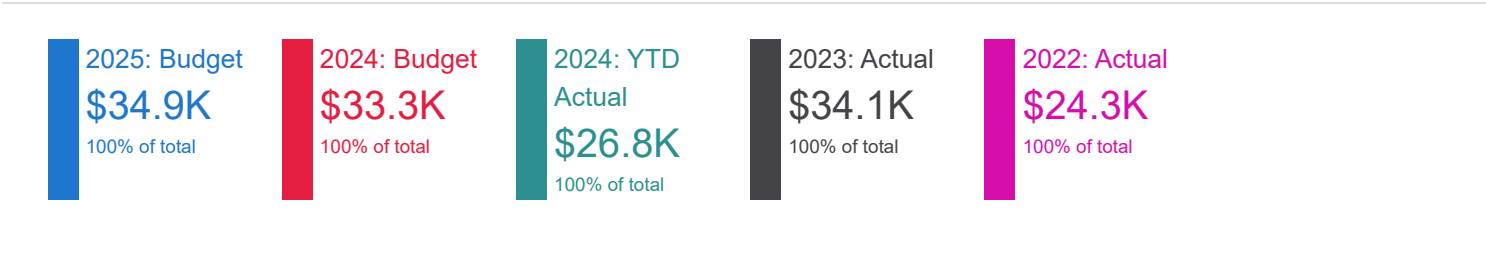
Utilities

Utility costs include power, energy, and water/sewer services.

To determine a budget, Financial Services reviews historical usage and charges at each facility and applies rate and/or usage increases based on the upcoming year. An increase of 4% on April 1, 2025 is assumed by SaskPower which is consistent with previous rate increases. SaskEnergy repealed their previous rate increases in 2023 and 2024, therefore the current budget is based on a historical review along with the anticipated increase in carbon tax from \$80/tonne to \$95/tonne.

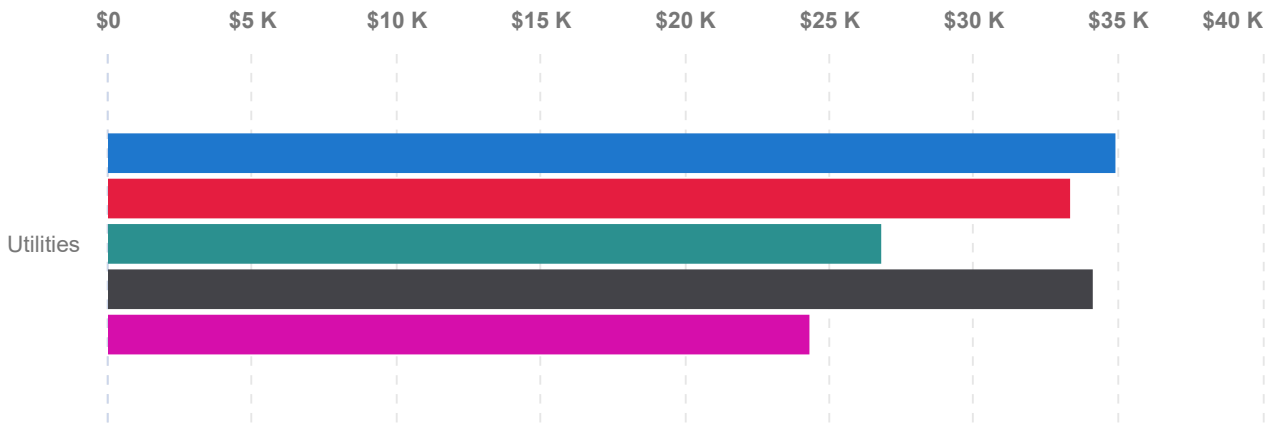
| | 2025: Budget | 2024: Budget | Variance |
|------------------------|---------------|---------------|--------------|
| Landfill Operations | 34,863 | 33,306 | 1,557 |
| <i>Electricity</i> | 17,104 | 17,123 | (19) |
| <i>Heat Fuel</i> | 14,982 | 13,980 | 1,002 |
| <i>Water and Sewer</i> | 2,777 | 2,202 | 575 |
| Grand Total | 34,863 | 33,306 | 1,557 |

Utilities | \$34.9K



Amount | Sorted By(2025: Budget) | Broken down by Object Category

Utilities



Utilities have **increased by \$1,557 or 4.67%**.

- Electricity expense will remain consistent with the prior year. The electricity rate is expected to increase, however, this increase is expected to be offset by the historical lower actual usage as compared to the budgeted.
- \$1,002 will increase in cost of Heat Fuel due to an increase in the carbon tax.
- Water and Sewer amount is expected to increase by \$575 mainly due to the actual historic expense being higher than the budgeted.

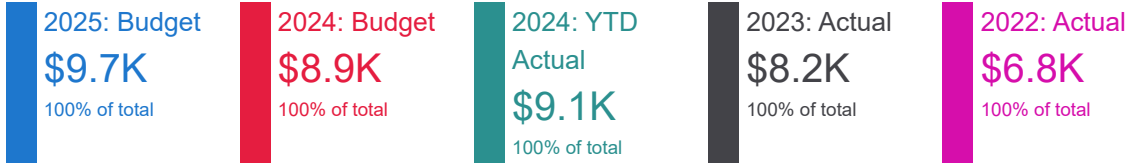
Insurance

The insurance budget relates to the premiums the City pays to maintain insurance policies. Insurance has overall increased by the amount of \$852 over 2024, representing a 9.6% increase.

The insurance on buildings is expected to increase by 6% in 2025 as per the information provided by City's insurance broker. The increase also incorporates estimates for annual increases provided by the City's insurance Broker and insurance related to new property additions since prior year's budget.

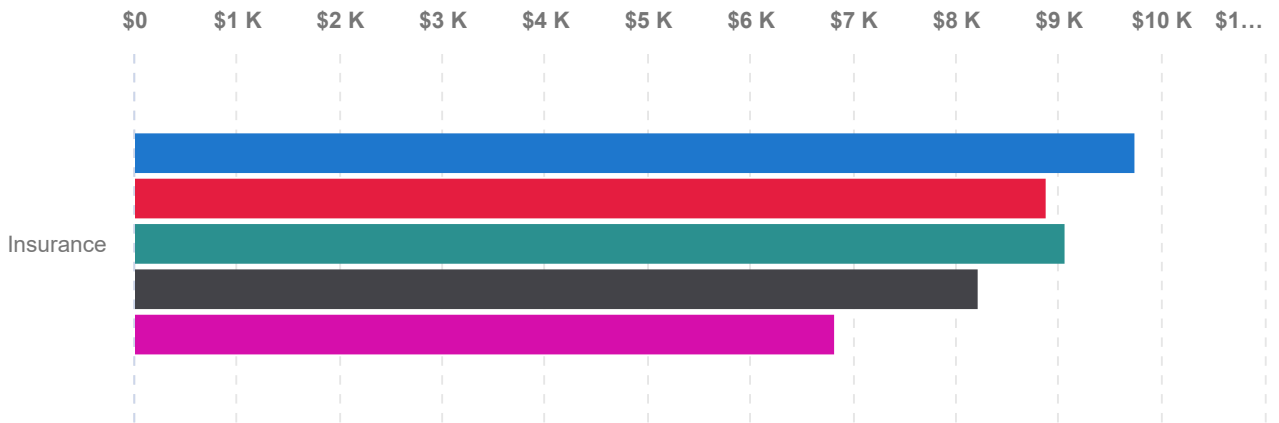
| | 2025: Budget | 2024: Budget | Variance |
|------------------------------|--------------|--------------|------------|
| Landfill Operations | 7,520 | 6,810 | 710 |
| Residential Waste Collection | 2,202 | 2,060 | 142 |
| Grand Total | 9,722 | 8,870 | 852 |

Insurance | \$9.7K



Amount | Sorted By(2025: Budget) | Broken down by Object Category

Insurance



Functional Area Summary

While the revenue from is expected to increase at a higher rate than the operating expenses, the overall surplus to the Sanitation Improvement Fund is expected to be less than it was in 2024. This is primarily due to an increase in the charge from the General Fund for administrative services, which is based on 5% of the Sanitation Fund's revenue.

Below is a breakdown as illustrated by Functional Area. Note that the Administration and Billing Functional Area houses the majority of the Sanitation Fund's revenue, and the remaining Functional Areas house the operating cost of that Functional Area.

Refer to the Functional Area pages for further details.

| | 2025 Budget | 2024 Budget | Variance |
|-----------------------------------|-------------|-------------|-----------|
| Administration & Billing | 5,204,837 | 5,120,904 | 83,933 |
| Residential Recycling | (333,984) | (196,167) | (137,817) |
| Debt Principal & Improvement Fund | (785,960) | (916,398) | 130,438 |
| Residential Waste Collection | (1,518,737) | (1,479,315) | (39,422) |
| Landfill Operations | (2,566,156) | (2,529,024) | (37,131) |
| Grand Total | 0 | (0) | 0 |

Administration and Billing

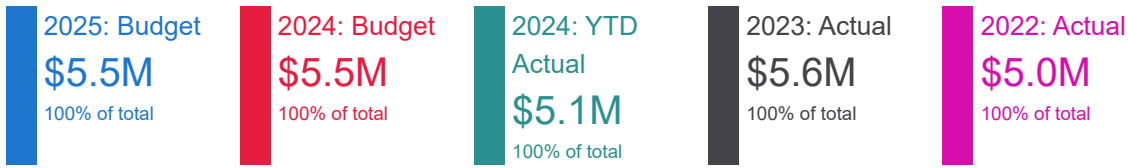
This functional area includes the land fill revenue, sanitation surcharge and administrative costs for the operation of the Landfill.

| | 2025 Budget | 2024 Budget | Variance |
|-----------------------------------|------------------|------------------|---------------|
| Revenues | 5,354,327 | 5,287,944 | 66,383 |
| <i>User Charges and Fees</i> | 5,699,890 | 5,619,650 | 80,240 |
| <i>Interest and Penalties</i> | 8,000 | 0 | 8,000 |
| <i>Sundry</i> | 1,000 | 1,000 | 0 |
| <i>Transfer from other Funds</i> | (354,563) | (332,706) | (21,857) |
| Expenses | (149,490) | (167,040) | 17,550 |
| <i>Bad Debt Expense</i> | (7,000) | (7,000) | 0 |
| <i>Interest on Long Term Debt</i> | (142,490) | (160,040) | 17,550 |
| Grand Total | 5,204,837 | 5,120,904 | 83,933 |

Budget Composition

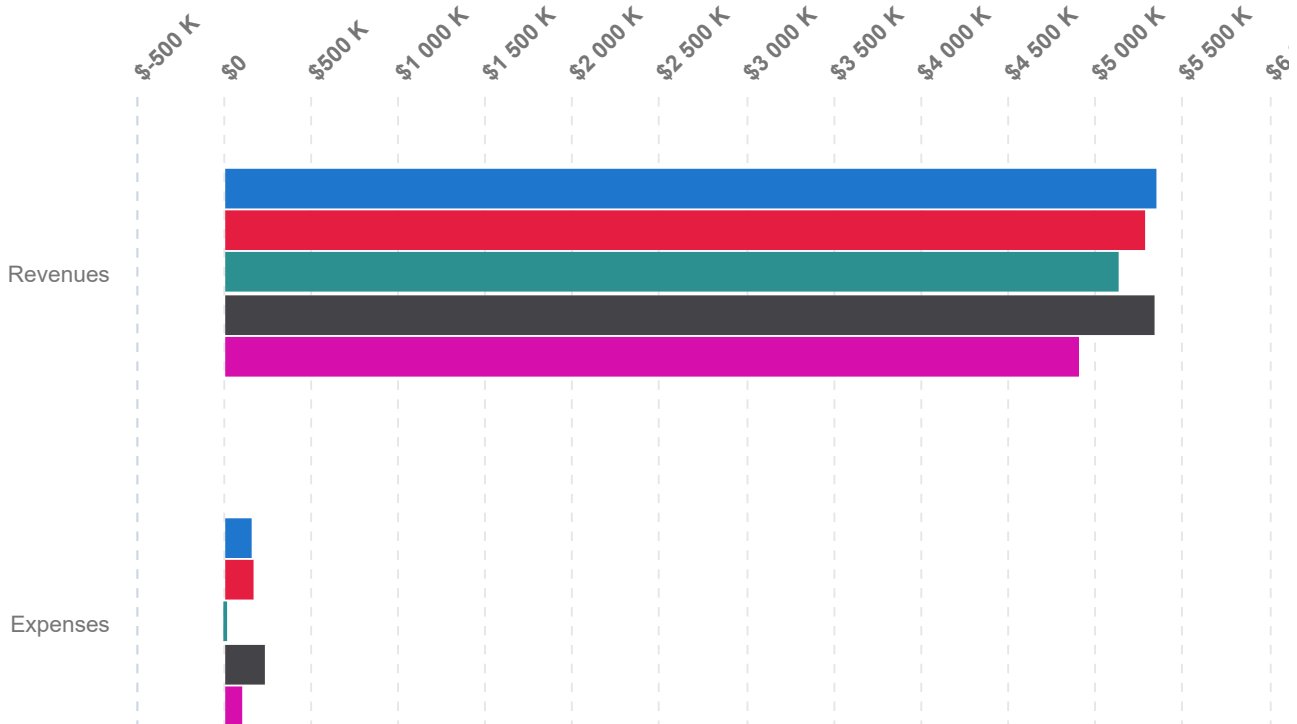
The below chart provides a breakdown of the maintenance, materials, and supplies budgets. The chart provides a comparison to the previous year's budget, along with actual amounts realized in 2022, 2023, and unaudited 2024 amounts (as of mid-December).

Administration and Billing | \$5.5M



Amount | Sorted By(2025: Budget) | Broken down by Object Code Type

Administration and Billing



Revenue Changes

User Charges and Fees

User charges and fees are budgeted at over \$5,650,000 which increased by \$80,240. The increase relates to:

- \$50,000 increase in revenue generated through rates/fees charged at the Landfill Gate. Revenue has been increased for 2025 based on a review of actual revenue generated and considering the increased Landfill rates as approved in Bylaw No. 39 of 2020.
 - Total budget of \$3,000,000; for 2022 to 2026, the entry fees and per tonne charges was set forth in the Waste Collection and Disposal Bylaw No. 39 of 2020. The minimum per load entry fee for residual waste is increasing from \$14.00 in Year 2024 to \$14.50 for Year 2025. The per tonne entry fee rate for residual waste more than 150 kilograms is increasing from \$81.00 in Year 2024 to \$83.00 in Year 2025. 2025 revenues are projected to increase by \$50,000 with the increased rates.
- \$30,240 increase in revenue generated from the Garbage/Recycling fee on water bills. Increase in the Residential Utility Surcharge from \$20.00 in 2024 to \$20.25 in 2025 (per Bylaw No. 39 of 2020), along with an increase in total accounts, will generate additional revenue of approximately \$30,000.

Interest and Penalties

\$8,000 increase related to interest and penalties. This revenue relates to finance charges on outstanding amounts owing related primarily to User Charges and Fees that are paid late by the customers.

Total budget of \$8,000. Historically, no amount had been budgeted for this area, however based on a review of actuals, an \$8,000 budget is appropriate.

Sundry

Miscellaneous revenue generated from Landfill (e.g. sale of a load of sand). The budget remains unchanged at \$1,000.

Transfer from other Funds

Due to the fee paid to the General Fund for administrative services, amount becomes an expense to the Sanitation Fund. See Interfund Transfers following this page for further details.

Expense Changes

Bad Debt

Bad Debt Expense is budget the same as Year 2024. An amount of \$7,000 is budgeted for unpaid invoices for items brought to the Landfill.

Interest on Long Term Debt

For 2025, \$142,490 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%. Each year the interest is reduced, and the principle payment increases. See the Debt Principal section subsequently for details on the principal payment budgeted of \$578,550.

Interfund Transfers

\$21,857 increase for interfund transfers mainly relating to the increase of \$22,432 for the Contribution to General Fund. The net fund transfer from Sanitation Fund is **\$354,563**.

Interfund transfers have a nil impact to the City on an overall, consolidated basis. However, because the funds are operating on a self-sustaining basis, it is important to quantify the services provided between the funds. This quantification happens with interfund transfers.

Transfers for City Facilities relate to offsetting the costs within specific functional area budgets for water/sewer, or sanitation services.

Transfers for Administrative fees represent the costs incurred in different funds for administrative functions.

| | 2025: Budget | 2024: Budget | Variance |
|----------------------------|------------------|------------------|-----------------|
| Transfer from Utility Fund | 2,777 | 2,202 | 575 |
| Transfer to Utility Fund | (3,600) | (3,600) | 0 |
| Transfer to General Fund | (353,740) | (331,308) | (22,432) |
| <i>City Facilities</i> | (46,290) | (46,050) | (240) |
| <i>Administration Fee</i> | (307,450) | (285,258) | (22,192) |
| Grand Total | (354,563) | (332,706) | (21,857) |

***Transfer from Utility Fund:
\$2,777***

Budget relates to the water and sewer charges budgeted within the functional areas of the Sanitation Fund. The amounts are budgeted and charged to understand the true cost of running a facility, however an interfund transfer comes back from the Utility Fund to cover those costs.

***Transfer to Utility Fund:
\$3,600***

Similar to the transfer from the Utility Fund, the Sanitation Fund also charges functional areas within the Utility Fund for sanitation services. Sanitation Fund then transfers the amount back to the Utility Fund to cover those costs.

***Transfer to General Fund -
City Facilities: \$46,290***

Budget represents the transfer back to the General Fund for City Facilities that include sanitation services within their functional area budget.

***Transfer to General Fund -
Administration: \$307,450***

The Administration Fee paid to General Fund represents the cost of administrative services performed for the Sanitation Fund but incurred in the General Fund. The rate is calculated as 5% of the revenue in Sanitation Fund, less the transfer to the General Fund for City Facilities.

Residential Recycling

Collection of recyclables and yard waste from City residences.

| | 2025 Budget | 2024 Budget | Variance |
|---|------------------|------------------|------------------|
| Revenues | 560,000 | 560,000 | 0 |
| <i>Operating Grants and Donations</i> | 560,000 | 560,000 | 0 |
| Expenses | (893,984) | (756,167) | (137,817) |
| <i>Maintenance, Materials, and Supplies</i> | (65,900) | (35,900) | (30,000) |
| <i>Contracted and General Services</i> | (66,000) | (21,000) | (45,000) |
| <i>Grants and Donations</i> | (142,100) | (142,100) | 0 |
| <i>Salaries, Wages, and Benefits</i> | (250,984) | (220,167) | (30,817) |
| <i>Fleet Expense</i> | (369,000) | (337,000) | (32,000) |
| Grand Total | (333,984) | (196,167) | (137,817) |

Budget Composition

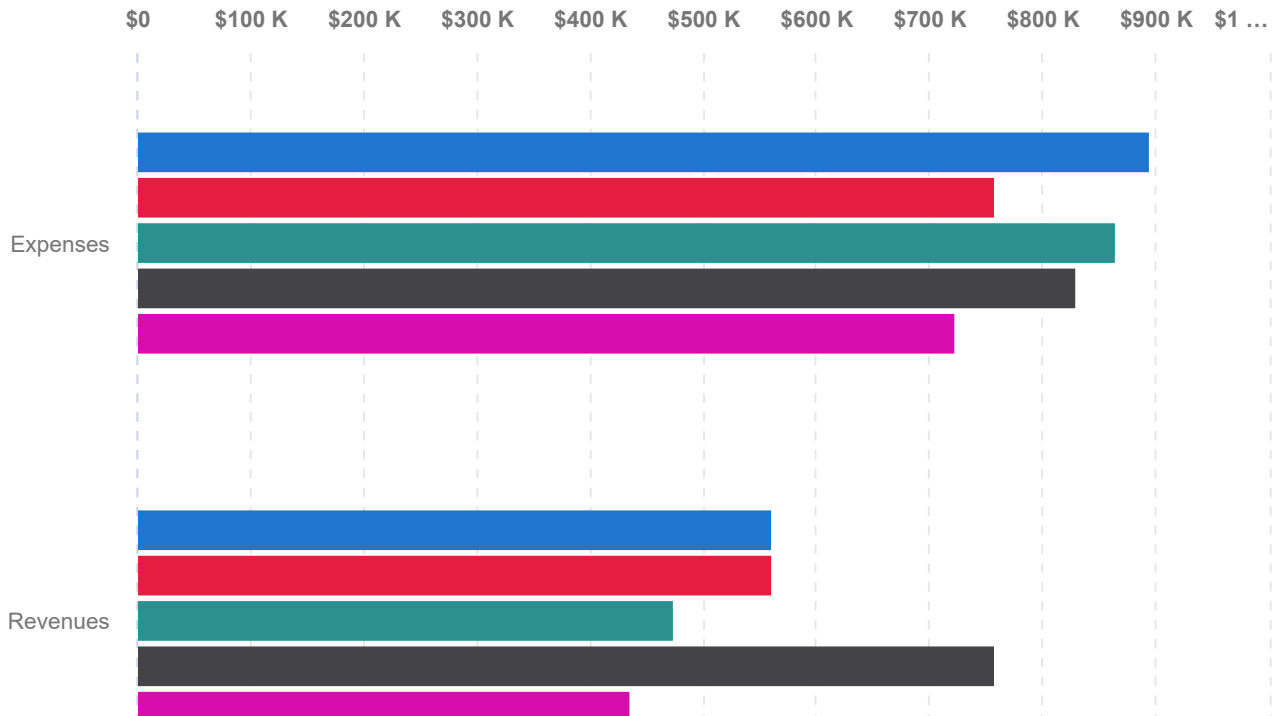
The below chart provides a breakdown of the maintenance, materials, and supplies budgets. The chart provides a comparison to the previous year's budget, along with actual amounts realized in 2022, 2023, and unaudited 2024 amounts (as of mid-December).

Recycling Breakdown | \$1.5M



Amount | Sorted By(2025: Budget) | Broken down by Object Code Type

Recycling Breakdown





Expense Changes

Salaries, Wages, and Benefits

\$250,984 is budgeted for salaries, wages and benefits. The budgeted amount is an increase of \$30,817 from last year mainly due to awarded general wage increases approved by City Council, including applicable step increases and payroll benefit increases.

Maintenance, Materials, and Supplies

\$30,000 increase relates to the purchase of new recycling bins. This is not an increase to the overall Sanitation Fund budget as the funds were reallocated from the purchase of garbage bins (under Residential Recycling). Remaining budget relates to the costs associated with Hazardous Waste Collection Day.

Fleet

\$302,000 for the City's Recycling Program – 7 trucks 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 and leaves. Garden waste.

Contracted and General Services

This budget relates to the cardboard metal recycling bins located throughout the City. Contractor picks up the recycling from the large metal bins. Increase in budget of \$45,000 as per recent tender relating to the supply and servicing of recycling bins.

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 \$560,000 from this initiative.

Residential Waste Collection

Collection of municipal waste from City residences.

| | 2025 Budget | 2024 Budget | Variance |
|---|--------------------|--------------------|-----------------|
| Expenses | | | |
| <i>Contracted and General Services</i> | (14,540) | (12,540) | (2,000) |
| <i>Fleet Expense</i> | (900,000) | (885,000) | (15,000) |
| <i>Insurance</i> | (2,202) | (2,060) | (142) |
| <i>Maintenance, Materials, and Supplies</i> | (70,200) | (100,200) | 30,000 |
| <i>Salaries, Wages, and Benefits</i> | (531,795) | (479,515) | (52,280) |
| Grand Total | (1,518,737) | (1,479,315) | (39,422) |

Budget Composition

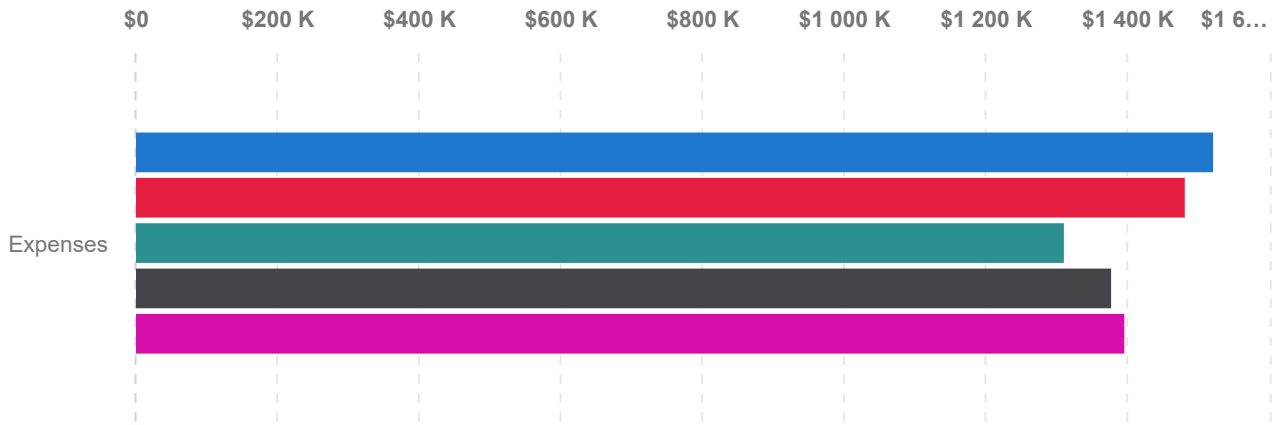
The below chart provides a breakdown of the maintenance, materials, and supplies budgets. The chart provides a comparison to the previous year's budget, along with actual amounts realized in 2022, 2023, and unaudited 2024 amounts (as of mid-December).

Residential Waste Collection | \$1.5M



Amount | Sorted By(2025: Budget) | Broken down by Object Code Type

Residential Waste Collection



Expense Changes

Salaries, Wages, and Benefits

\$531,795 is budgeted for salaries, wages and, benefits. The budgeted amount is an increase of \$52,280 from last year mainly due to awarded general wage increases approved by City Council, including applicable step increases and payroll benefit increases.

Maintenance, Materials, and Supplies

\$70,000 is budgeted to purchase 95 and 65 gallon rollout bins to replace broken bins and transition from 300 gallon bins. In November of 2017, Council approved converting 300-gallon bins throughout the city to individual rollout bins. This process was slowed during COVID, however approximately 90% of the city has been converted to date with the remaining 10% yet to be completed. This budget is used to purchase both garbage and recycle bins. For 2025, Budget has been reduced from \$100,000 to \$70,000. The amount of \$30,000 has been budgeted under the purchase of recycling bins.

Insurance

The insurance budget relates to the premiums the City pays to maintain insurance policies. The insurance on buildings is expected to increase by 6% in 2025 as per the information provided by City's insurance broker.

Fleet

\$900,000 is for fleet charges for 6 waste collection trucks. An increase of \$15,000 as per actual fleet charges.

Contracted and General Services

\$14,000 is budgeted for contracted services related to annual pitch in week. The costs are associated with contractors hauling waste to the Landfill. The expense is expected to increase by \$2,000.

Remaining budget of \$540 relates to medical assessments required for certain operating/driver licenses.



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.

| | 2025 Budget | 2024 Budget | Variance |
|---|--------------------|--------------------|-----------------|
| Revenues | 19,000 | 18,000 | 1,000 |
| <i>User Charges and Fees</i> | 19,000 | 18,000 | 1,000 |
| Expenses | (2,585,156) | (2,547,024) | (38,131) |
| <i>Financial Charges</i> | (7,050) | (7,050) | 0 |
| <i>Insurance</i> | (7,520) | (6,810) | (710) |
| <i>Utilities</i> | (34,863) | (33,306) | (1,557) |
| <i>Contracted and General Services</i> | (358,500) | (358,500) | 0 |
| <i>Maintenance, Materials, and Supplies</i> | (461,432) | (444,509) | (16,923) |
| <i>Fleet Expense</i> | (800,000) | (770,000) | (30,000) |
| <i>Salaries, Wages, and Benefits</i> | (915,791) | (926,850) | 11,059 |
| Grand Total | (2,566,156) | (2,529,024) | (37,131) |

Budget Composition

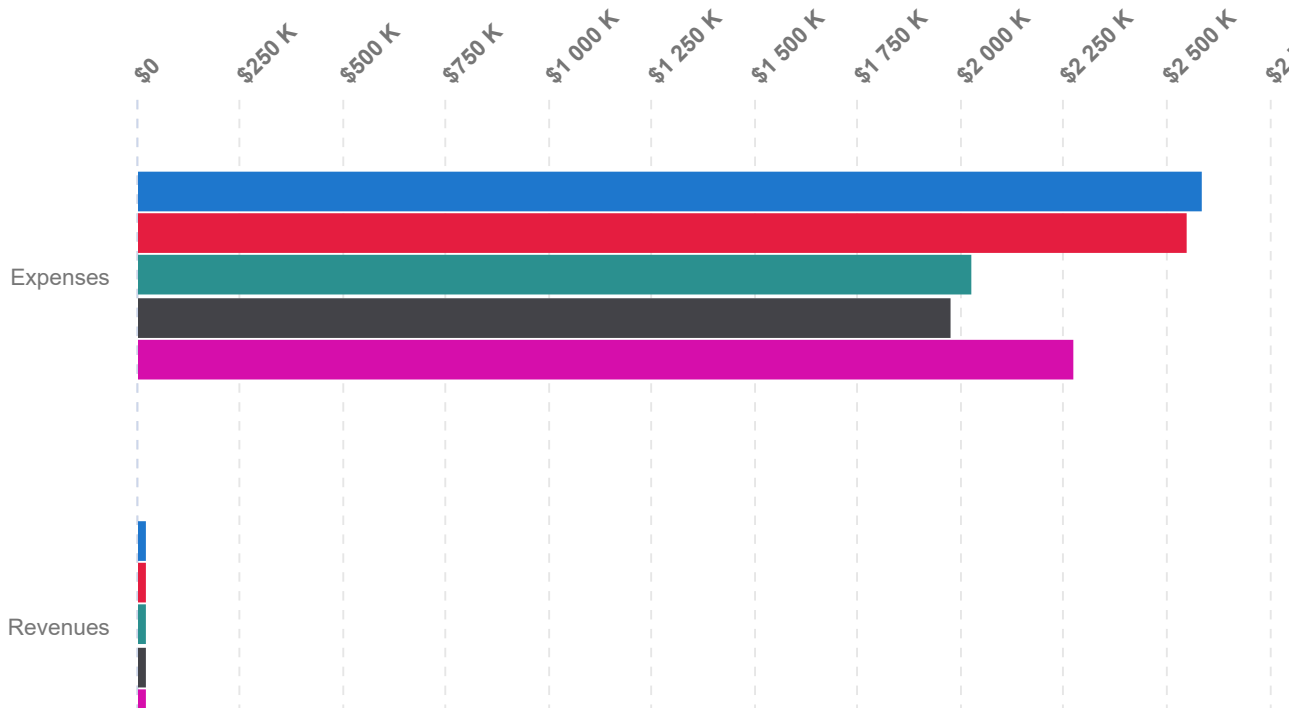
The below chart provides a breakdown of the maintenance, materials, and supplies budgets. The chart provides a comparison to the previous year's budget, along with actual amounts realized in 2022, 2023, and unaudited 2024 amounts (as of mid-December).

Landfill Operations | \$2.6M



Amount | Sorted By(2025: Budget) | Broken down by Object Code Type

Landfill Operations





Revenues

\$1,000 increase in the revenue generated from the lease of the building/shop located at the Bioreactor Site - total budget of \$19,000.

Expenses

Salaries, Wages, and Benefits

Salaries, wages and, benefits are budgeted at \$915,791 which is a decrease of \$11,059 over last year. The budget has decreased due to restructuring of public works department which resulted in reallocation of some salaries to other funds. Restructuring has resulted in a net decrease despite an increase in the wage and benefit rates.

Maintenance, Materials, and Supplies

The increase of \$16,923 is made up of the following items:

- \$10,000 increase in the operational supplies for the landfill (e.g. diesel exhaust fluid, grease, small tools, locks, keys, small fence repair parts, nuts and bolts). Increase is due to an increase in prices due to inflation. The cost is based on the review of costs over last two years.
- \$8,950 increase in IT support allocation. The amount is allocated based on the number of computers in the department.
- \$1,594 increase is related to the allocation of MSC costs. Allocation represents 1/3 of the small equipment and tools costs incurred at MSC. While MSC houses these costs, other operations such as sanitation and utility use and occupy MSC facility.
- \$3,620 decreased in software licensing cost as this amount was required in 2024 for landfill operations software. The budget is not required for 2025.



The total budget of \$461,432 is comprised of the following large budgeted items:

- Decommissioning at \$299,000: Estimate for accrual required for decommissioning costs. 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 as past calculations had been determined in 2020 to be undervaluing these costs which were budgeted at \$150,000 annually. The assessment indicated that after 40 years of operation including additional Landfill expansions, the cost to reclaim the facility would be \$12,500,000. Annually, this amounts to \$299,000.
- Rental equipment at \$45,000: Rental of equipment when City equipment is down for service or repair, and when specialty or additional equipment is required.
- IT software and licensing at \$24,385: Amount is budgeted for the allocation of IT Software and Licensing specific to Landfill operations. The allocation of funds include: Great Plains, Njoyn, Landfill Paradigm software and Recycle Coach.
- IT support at \$8,137: IT Staff support determined by IT that approximately \$2,000 per computer.
- Small tools and equipment at \$7,470: represents an allocation of 1/3 of the small equipment and tools costs incurred at MSC (Municipal Service Centre - budgeted for in the General Fund). While MSC houses these costs, other operations such as sanitation and utility use and occupy the MSC facility. This line item allocates a portion of those costs to the respective fund to represent a more accurate depiction of where costs are used.
- Operational supplies at \$30,000: Relates to grease, small tools, locks, keys, small fence repair parts, nuts and bolts.
- Maintenance at \$10,000: Relates to application of asphalt chips to maintain the surface of the Landfill road from 15th Street North West to the Landfill. Repairs have not been required in the last couple years.
- Signage at \$7,000: To provide and maintain signage at the Landfill to identify traffic flow, proper procedures and identify areas to separate waste.
- Building repairs at \$6,000: For minor repairs to buildings at the Landfill (e.g. Kiosk, Compost and Baler Building).
- Training at \$5,000: Budgeted to support training for the Sanitation Manager and Division staff to maintain



Professional Designations and enhance operations. The Solid Waste Association of North America (SWANA) is an organization of more than 10,000 public and private sector professionals committed to advancing from solid waste management to resource management through their shared emphasis on education, advocacy and research. For more than 60 years, SWANA has been the leading association in the solid waste management field. SWANA serves industry professionals through technical conferences, certifications, publications and a large offering of technical training courses.

- Phone at \$3,790: Budgeted for land lines and cell phones for Sanitation Division. Based on actual charges for data lines, internet, landlines, and cell phone usage.
- Maintenance of mechanical equipment at \$3,000: For ongoing maintenance of mechanical equipment in Landfill Buildings (e.g. furnaces, HVAC, exhaust fans).
- Maintenance of other equipment at \$2,000: To maintain leachate pumps, electrical hookup etc.



Fleet

\$800,000 budgeted - 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.

Contracted and General Services

Budget has remained consistent with 2024 and is made up of the following items:

- \$220,000 as concrete crushing 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.
- \$9,000 is budgeted for scrap tire pick up. It is an ongoing cost and has remained the same as last year.
- \$90,000 for ground surface water monitoring. The Landfill is required to complete annual ground water and surface water monitoring and reporting that must be conducted by a Qualified Person. This budget also includes annual



monitoring at the Bioreactor Facility for an encapsulation cell that was constructed in 2016.

- \$25,000 for landfill cleaning. The Landfill requires contracted cleaning for housekeeping and other cleaning related duties. This is an ongoing cost which has not changed from the prior year.
- \$10,000 for consulting services. The Landfill is closely regulated by the Ministry of Environment who require certain occurrences to be assessed by a qualified professional. The item covers consulting services for these events that need immediate attention by a Qualified Person.
- \$4,000 is budgeted for pest control service, work related medical appointments and septic services. The cost is ongoing and has remained the same from the prior year.
- \$500 is budgeted for the security system at the Landfill.

Utilities

Utilities have overall increased by \$1,557 or 4.67%. Electricity expense will remain consistent with the prior year. The electricity rate is expected to increase, however, this increase is expected to be offset by the historical lower actual usage as compared to the budgeted. \$1,002 will increase in cost of Heat Fuel due to an increase in the carbon tax. Water and Sewer amount is expected to increase by \$575 mainly due to the actual historic expense being higher than the budgeted.

Insurance

The insurance relates to Landfill Building, new scales and kiosks. The budget is increase by \$710 based on the actual expense of 2024 and estimated premium increase suggested by city's insurance broker.

Financial 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.



Debt Principal & Improvement Fund Transfer

The City creates a balanced budget, which means that non-income statement related items such as principal debt repayment and improvement fund transactions (which sit on the balance sheet) are budgeted for in the year they occur:

- Principal debt repayment is reflected on the City's balance sheet and is demonstrated as a reduction to the liability amount. The City budgets to ensure these debt repayments are funded either through revenue sources or other means, such as reserves.
- Transfer to Improvement Fund relates to the projected surplus/deficit for the Sanitation Fund. The Improvement Fund is an equity account which has accumulated the surpluses/deficits of the Sanitation Fund since its inception.

| | 2025: Budget | 2024: Budget | Variance |
|------------------------------|----------------|----------------|------------------|
| Long Term Debt Principal | 578,550 | 561,420 | 17,130 |
| Transfer to Improvement Fund | 207,410 | 354,978 | (147,568) |
| Grand Total | 785,960 | 916,398 | (130,438) |

Debt Principal

For 2025, Administration is requesting **\$578,550** in for the repayment of principal payment for long term debt required for the construction of the new waste cell and expansion of existing cells. This amount is proposed to be funded by the surplus generated in 2025 in the Sanitation Fund. The loan was originally borrowed in 2022 over a 10 year term at a rate of 3.05%. Annual interest payments amount to \$142,490, making the total loan payment in 2025 \$721,040.

Improvement Fund

The table below shows a continuity of the anticipated Improvement Fund balance for the Sanitation Fund. The opening balance is obtained from the 2023 audited financial statements. Due to accounting standard changes in 2023 for Asset Retirement Obligations, there was an adjustment of over \$11 million to the opening balance to reflect the decommissioning obligation attached to the landfill, resulting in a deficit balance in the Improvement Fund. The accounting standard required that the obligation be retroactively recorded at the initial date of acquisition of the landfill. This obligation is not due until the end of the life of the landfill, which is estimated to be 2061. Annual accrual for this cost amounts to \$299,000 (see Landfill Operations Functional Area).

| Sanitation Improvement Fund Balance (Uncommitted Equity) | 2025 Budget | 2024 Budget |
|---|-----------------------|----------------|
| Budgeted Transactions | | |
| Funding: | | |
| Contribution from Operations | \$785,960 | \$916,398 |
| Expenditures: | | |
| Transfer to Capital Committed Reserve | \$ (578,550) | \$ (561,420) |
| Budgeted Increase (Decrease) | \$207,410 | \$354,978 |
| Fund Surplus (Deficit), Beginning of Year (Estimated) | \$ (9,278,033) | \$ (9,633,011) |
| Funds Surplus (Deficit), End of Year (Estimated) | \$ (9,070,623) | \$ (9,278,033) |

Community Impact

Sanitation department through its initiatives to serve the community and commitment for the betterment of Prince Albert has contributed in the following ways:

- **Waived Fees for City of Prince Albert - \$2,066,951 in waived fees** : Fees are waived for the most City of Prince Albert loads accepted at the landfill e.g. city waste collection , concrete, asphalt, construction projects, and biosolids.
- **Free Pass Coupons - \$114,730 in waived fees**: Residents who pay sanitation fees can make up to 4 trips to the landfill annually (up to 150 KG per trip).
- **In-kind support to community events - \$11,675 in waived fees**: Includes waste bins and collections for events such as Downtown Street Fair and the Winter Festival.
- **Support the annual community clean-up - \$19,614 in expenses and waived fees**: Expenses are associated with paying waste haulers and waived landfill fees.
- **General Cleanups around City and alleys, including camp cleanups**: Sanitation department performs regular cleanups around the city streets, parks and alleys including camp cleanups.

