

CITY OF WHITEHORSE

COUNCIL POLICY

Policy: Fiscal Management – Waste Management Cost Recovery

Purpose: To establish a cost recovery policy in order to develop a fee structure for the provision of Waste Management services, including collection, processing, treatment, monitoring, diversion and/or disposal of waste for the City of Whitehorse.

Authority: Council Resolution 2013-04-10 dated February 25, 2013

WASTE MANAGEMENT COST RECOVERY POLICY

Background

The City of Whitehorse uses fees and charges to help fund the provision of the goods and services it provides. In order to provide a basis for the setting of a charge or fee, the full cost of providing the service should be known. In order to determine the full cost of providing the services, a policy statement is required that identifies the costs to be included in the rate structure.

Policy Statement

The City of Whitehorse will recover the annual operating cost of providing waste management services, with the exception of street and park barrels, from the user fees levied each year. Residential collection costs will be borne by the residents receiving the service. The recipients of collection services and the users of the waste management facility will share processing, treatment, monitoring, diversion and disposal costs on an equitable basis.

Scope

This policy applies to the calculation of user fees that will fund the cost of providing waste management services, including collection, processing, treatment, monitoring, diversion and/or disposal services for solid waste, but excluding the cost of street and park barrel collection and community clean up.

General Objectives

To identify the expenditures included as the full cost of providing the service to the community and to formalize the process of calculating user fees.

Expenditures

The following list of expenditures will be included to determine the full cost of operating the solid waste function.

Administration – Includes an equitable portion of salaries, wages, and benefits for Water & Waste Managers and Supervisors and general office costs

Debt Servicing – Includes the annual cost of repaying all funds borrowed for capital and operating expenditures in the solid waste function

Overhead – The allocation of service related costs such as payroll, education, engineering, sustainability etc based on the ratio these costs are of total operating costs

Transfer to Reserves – Funding of reserves in accordance with the Reserve Fund Bylaw

Operating Costs – Collection, processing, treatment, monitoring, diversion and/or disposal costs for solid waste

Landfill Closure and Post Closure Costs – Based on estimate of capacity used and years to closure remaining, as verified by the Solid Waste Management Plan (reviewed every three years), and calculated based on the Public Sector Accounting Board section PS3270

Process

Each year during the budget process, once service levels have been defined, the cost of providing the service is estimated. At the same time an estimate is completed of the revenue to be generated at the current fee structure level and adjusted for changes in the number of serviced properties.

◆ 2013-02-25