



**TOWNSHIP OF EDWARDSBURGH CARDINAL  
DISCUSSION ITEM**

**Committee:** Committee of the Whole – Administration & Operations

**Date:** November 11, 2024

**Department:** Operations

**Topic:** Review of Transfer Station Fees

**Background:** This item is being presented for awareness purposes and to better understand the philosophical approach that Council takes to user fee service delivery.

Table 1 below summarizes the revenue and expenses in relation to the operation of the Scott Rd transfer station on Saturday mornings from 2021 to 2023. Certain expenses such as engineering (closed landfill monitoring & reporting), insurance and property tax portions are excluded as they would be necessary expenses regardless of transfer station operation.

Table 1: 2021-2023 Revenue and Expense (Transfer Station)

Year: 2021				
Description	Revenue	Expenses	User Fee	Taxation
Tipping Fees	\$15,314.00			
Recycling (ex. scrap metal)	\$3,687.97			
Labour/Benefits		\$36,042.27		
Site Maintenance		\$26,439.94		
Advertising		\$1,402.84		
Machine rental		\$3,379.00		
<b>Total</b>	<b>\$19,001.97</b>	<b>\$67,264.05</b>	<b>28%</b>	<b>72%</b>
Year: 2022				
Description	Revenue	Expenses	User Fee	Taxation
Tipping Fees	\$14,735.00			
Recycling (ex. scrap metal)	\$5,639.17			
Labour/Benefits		\$46,103.74		
Site Maintenance		\$19,844.67		
Advertising		\$1,205.42		
Machine rental				
<b>Total</b>	<b>\$20,374.17</b>	<b>\$67,153.83</b>	<b>30%</b>	<b>70%</b>
Year: 2023				

Description	Revenue	Expenses	User Fee	Taxation
Tipping Fees	\$19,207.50			
Recycling (ex. scrap metal)	\$3,928.20			
Labour/Benefits		\$48,503.56		
Site Maintenance		\$23,492.67		
Advertising		\$1,526.25		
Machine rental		\$1903.15		
Total	\$23,135.70	\$75,425.63	30%	70%

Table 2 shows a comparison of user fee versus taxation excluding the labour/benefit line item.

Table 2: User Fee vs Taxation (excluding labour)

Year	User Fee	Taxation
2021	61%	39%
2022	97%	3%
2023	86%	14%

When viewing this service or similar services from a cost recovery perspective, should labour costs be included or excluded?

Regardless of viewpoint, the current service is only a partial cost recovery. Should the service be full cost recovery?

One of the challenges associated with considering fee schedule increases in the potential impact to other operating budgets such as bylaw enforcement, road operations and fire department. You could see increased roadside dumping of material or residents choosing less environmentally friendly methods of disposal. The impact is unknown.



Director of Operations