

Essex-Windsor Solid Waste Authority

2025 OPERATIONAL PLAN AND BUDGET



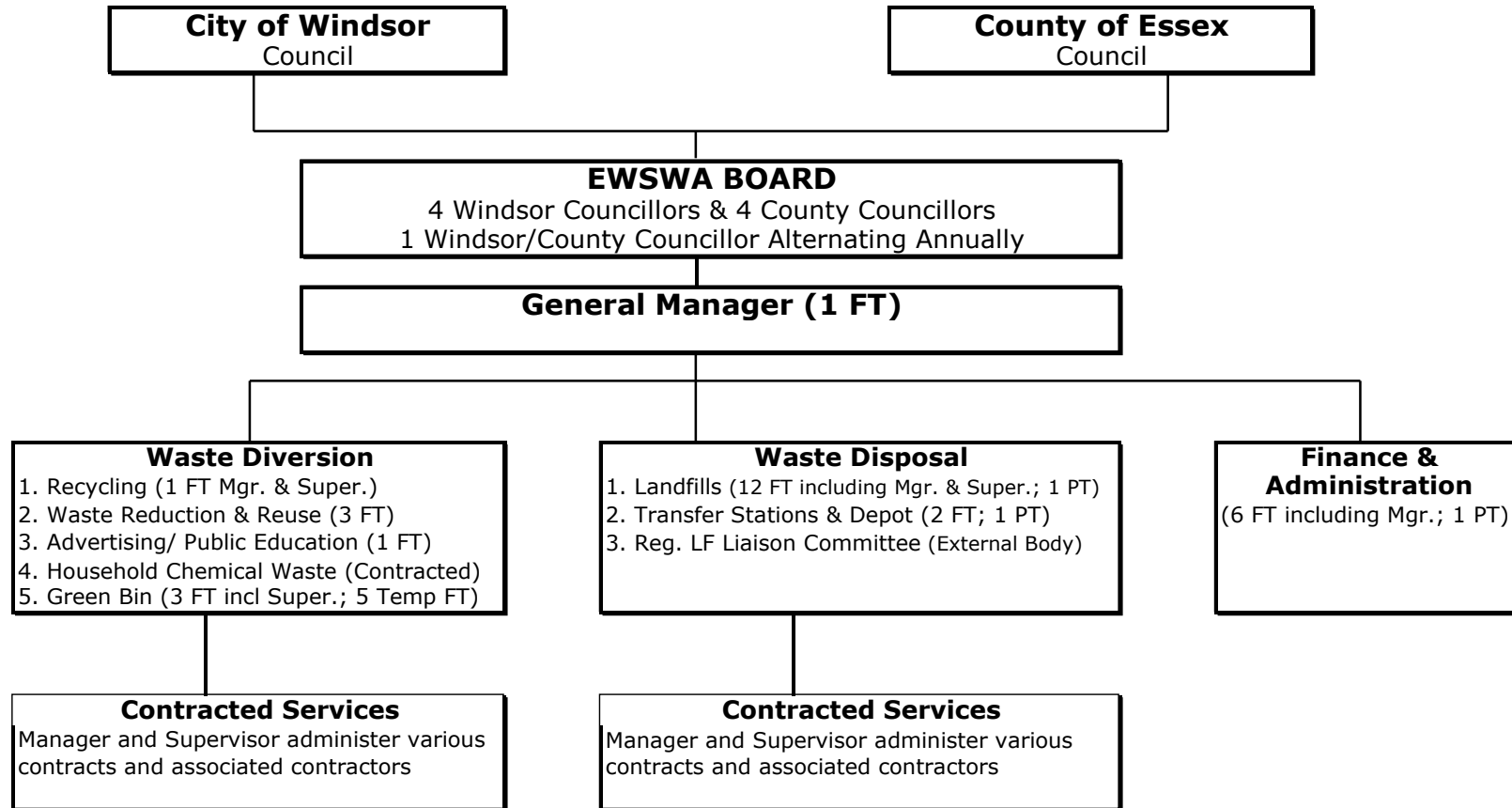
DRAFT

November 5, 2024

Essex-Windsor Solid Waste Authority 2025 Budget Table of Contents

Essex-Windsor Solid Waste Authority Structure	1
Essex-Windsor Solid Waste Authority Background.....	2-3
Mission Statement and Strategic Plan.....	4
1. Operating Budget Summary Table (Including Perpetual Care).....	5 - 6
2. Revenue Summary Table	7 - 8
3. Schedule of Reserves	9 - 15
4. Tipping Fee Revenue Schedule.....	16
5. Sources of Revenue Schedule	17
6. Administration	
• Committee Expenses.....	18 - 20
• Administration	21 - 24
• Realty	25 - 27
7. 3Rs Programs	
• Recycling	28 - 34
• Municipal Hazardous or Special Waste Program	35 - 37
• Waste Reduction/Reuse	38 - 42
• Green Bin	43 - 50
• Advertising/Public Education	51 - 53
8. Landfill Operations	
• Regional Landfill Site	54 - 59
9. Transfer Station and Waste Depot Operations	
• Transfer Station 1 (Windsor)	60 - 63
• Transfer Station 2 and Public Drop Off Depot (Kingsville)	64 - 67
• Essex-Windsor Public Drop-Off Depot (Windsor)	68 - 71
10. Regional Landfill - Other	
• Regional Landfill - Other	72 - 76
11. Perpetual Care	
• Landfill No. 2 – Perpetual Care	77 - 80
• Landfill No. 3 – Perpetual Care	81 - 85
12. Schedule of Fees	86 - 87

The Essex - Windsor Solid Waste Authority



Total: 35 Full-time and 3 Part-time employees directly employed by the EWSWA

EWSWA History

The Essex-Windsor Solid Waste Authority (EWSWA) is a Board of Management that was created by the County of Essex and the City of Windsor through an agreement signed in May 1994. Political appointees from the municipal Councils of the City of Windsor and the County of Essex govern the Board. The Board's administrative offices are located in the Essex County Civic & Education Centre in the Town of Essex.

EWSWA's mandate is to provide programs and facilities to manage the solid, non-hazardous waste generated within the geographic boundary of Essex County. The EWSWA is directed in this mandate by the Essex-Windsor Solid Waste Management Master Plan that was adopted by both municipal Councils in October 1993, reviewed in August 1999, reviewed in May 2004 and reviewed again in late 2011/early 2012. The Master Plan serves as a guide, and has as its goal the reduction in the amount of waste landfilled.

The EWSWA currently operates the Essex-Windsor Regional Landfill ("Regional Landfill") located in the Town of Essex (formerly the Township of Colchester North). The Regional Landfill began receiving waste in July 1997.

The EWSWA also operates two transfer stations. One is located at the closed Landfill Site No. 2 in the Town of Kingsville (formerly the Township of Gosfield South). This site also serves as a public drop-off depot for residents and businesses. The refuse received at this facility is transferred to the Regional Landfill for final disposal. The other transfer station is located in the City of Windsor at E.C. Row and Central Avenue. This transfer station receives municipally delivered waste from Windsor, Tecumseh and Lakeshore. This waste is also transferred to the Regional Landfill for final disposal.

The EWSWA also manages the perpetual care of closed Landfill 2 in Kingsville and Landfill 3 in Lakeshore. Other facilities managed by EWSWA include a Fibre Recycling Centre (opened in December 1988 and converted to a fibre only facility in 2008), a Container Recycling Centre (newly constructed in 2008) both located in the City of Windsor, a Public Drop-Off Depot and Hazardous or Special Waste Collection Centre (both opened in October 1995) located adjacent to the Recycling Centre site, a Public Recycling Drop-Off Depot and Hazardous or Special Waste Collection Centre located at the Regional Landfill (both opened in September 2013) and three-yard waste composting sites located at the Regional Landfill, Transfer Station 2 and the Windsor Public Drop-Off Depot.

The programs delivered by EWSWA include the following waste reduction programs: green bin program, grass cycling; backyard composting; yard waste composting; white goods collection and recycling; hazardous or special waste management; electronics; tires; mixed metals; and public education programs in support of the waste reduction programs. As of August 28, 2024, the Authority transitioned from the Blue Box recycling program to the Extender Producers Responsibility program. Under the new program, EWSWA is no longer mandated to deliver a recycling program in the Windsor-Essex region.

To comply with Ontario's Food and Organic Waste Policy Statement, the Authority is launching the green bin program in the fall of 2025. The green bin program will aid in diverting organic waste away from the Essex-Windsor Regional Landfill and support waste diversion targets.

EWSWA History - Continued

Funding for the support of this integrated waste management system comes mainly from charges to municipalities in the form of a per tonne fee as well as an assessment based on population, landfill tipping fees to residential and industrial, commercial and institutional customers, and other direct charges to municipalities (as is the case with the funding of Landfill 2 and Landfill 3 perpetual care costs).

Mission Statement

The mission of the Essex-Windsor Solid Waste Authority is to provide programs to manage the solid, non-hazardous waste generated in the County of Essex and the City of Windsor in an environmentally sound manner through processes which include, but are not necessarily limited to:

- Reduction
- Reuse
- Recycling
- Composting
- Landfilling

So that solid, non-hazardous waste is managed through methods other than landfilling as much as it is practical and financially feasible.

Strategic Plan

1. To establish the Authority as a partnership between the County of Essex and the City of Windsor to provide environmentally sound, effective and efficient waste diversion and management programs for the citizens of the County of Essex and the City of Windsor.
2. To design, obtain approval for and implement Waste Reduction, Reuse and Recycling Programs.
3. To design and implement public education and promotion programs to encourage further participation by residents and the Industrial, Commercial & Institutional Sector in Reduction, Reuse and Recycling Programs and Initiatives.
4. To investigate and research alternative methods of managing solid, non-hazardous waste, and implement those methods where appropriate.
5. To manage the perpetual care of Landfills #2 and #3 in the County of Essex.
6. To manage the operation of the Essex-Windsor Regional Landfill to serve Essex-Windsor's waste disposal needs until its projected closure in 2040.
7. To establish and maintain a cost recovery system which facilitates the implementation of the Mission Statement and Strategic Plan of the Essex-Windsor Solid Waste Authority.
8. To provide long-range planning for the management of solid non-hazardous waste generated in Essex-Windsor through an ongoing review of the Mission Statement, Strategic Plan and Solid Waste Management Master Plan.

2025 EWSWA Budget
Operating Budget Summary Table (Including Perpetual Care)

Printed On 2024-10-31, 10:30 AM

Operating Expenditures	2024 Budget \$	2024 Projection \$	2025 Budget \$
Committee Expenses	13,000	6,530	13,000
Administration	2,258,750	2,317,500	2,323,700
Total - Administration & Committee	2,271,750	2,324,030	2,336,700
Realty	27,530	16,600	128,100
Total - Realty	27,530	16,600	128,100
Recycling Program	8,163,390	8,208,640	1,939,400
Hazardous or Special Waste Program	723,900	621,350	629,800
Waste Reduction/ Reuse	1,505,200	1,347,100	1,509,600
Green Bin Program	0	0	4,658,100
Advertising/ Public Education	358,000	390,550	325,800
Total - 4R's Programs	10,750,490	10,567,640	9,062,700
Regional Landfill - Operating Expenditures	8,546,690	7,369,710	9,771,400
Total - Landfill Operations	8,546,690	7,369,710	9,771,400
Transfer Stn. 1 (Windsor)	2,390,800	2,428,500	2,409,900
Transfer Stn. 2 (Kingsville)	876,100	907,500	917,200
Public Drop-Off (Windsor)	1,605,300	1,506,210	1,561,500
Total Transfer Stations and Waste Depot Operations	4,872,200	4,842,210	4,888,600
Sub-Total Operating Exp. Before "Reg. Landfill - Other" Expenses	26,468,660	25,120,190	26,187,500
Contrib. to Reg. Landfill Debt Retirement Reserve - Sun Life Debenture (Last Pmt. 2031)	6,069,930	6,069,930	6,266,860
Contribution to Regional Landfill Perpetual Care Reserve - Scheduled to Resume in 2032	0	0	0
Town of Essex Compensation	3,468,540	3,561,300	3,344,800
Annual Residential Compensation	86,900	94,400	91,600
Loan Repayment to Reserves - Development of Cell #3	649,810	1,184,300	1,225,760
Loan Interest - Cell #3 South	25,000	25,000	25,000
Total - Regional Landfill - Other	10,300,180	10,934,930	10,954,020
Sub-Total Operating Expenditures (Including Reg. Landfill - Other)	36,768,840	36,055,120	37,141,520

**2025 EWSWA Budget
Operating Budget Summary Table (Including Perpetual Care)**

Printed On 2024-10-31, 10:30 AM

Other Expenditures	2024 Budget \$	2024 Projection \$	2025 Budget \$
Landfill #2 Perpetual Care - Current Year Expenditures	344,000	341,030	344,900
Landfill #3 Perpetual Care - Current Year Expenditures	774,900	618,900	667,500
Total - Perpetual Care Costs - Landfill Sites #2 & #3	1,118,900	959,930	1,012,400
Recycling	12,500	16,400	6,500
Green Bin [2024 Budget initially recorded in the Waste Reduction Program]	1,644,400	362,900	14,486,330
Regional Landfill	401,600	128,400	2,040,900
Transfer Station #2 (Kingsville)	58,000	277,200	52,500
Transfer Station #1 (Windsor)	110,000	0	110,000
Windsor Depot	8,000	24,000	6,000
Regional Landfill - Other	8,965,000	9,545,890	3,688,000
Total - Capital Works	11,199,500	10,354,790	20,390,230
Grand Total - Operating , Perpetual Care and Capital Expenditures	49,087,240	47,369,840	58,544,150
Total - Revenue	45,855,820	46,091,620	58,111,625
Total - Excess of Expenditures over Revenues	(3,231,420)	(1,278,220)	(432,525)

Summary Excess Revenue over Expenses Surplus (Deficit) Comprised of the Following:	2024 Budget \$	2024 Projection \$	2025 Budget \$
Operations Deficit - Contribution From Rate Stabilization Reserve	(3,231,420)	(1,533,510)	(432,525)
Landfill #2 Accum. Surplus at end of year	0	40,000	0
Landfill #3 Accum. Surplus at end of year	0	215,290	0
Total - Deficit for Year	(3,231,420)	(1,278,220)	(432,525)

Revenue Summary Table

Account Number	Program	Revenue Re: Regular Operations	2024 Budget \$	2024 Projection \$	2025 Budget \$
6510	Regional Landfill - Other (710)	Municipal Allocation of Fixed Costs - Admin., Debenture, Compensation	\$10,290,430	\$10,290,430	\$10,793,470
6520	Regional Landfill - Other (710)	Total Waste Management Fee - Municipally Delivered Refuse	4,719,540	4,725,250	4,725,700
6521	Regional Landfill - Other (710)	Tipping Fees - Municipally Delivered - Organics	711,650	732,720	737,000
6622	Regional Landfill - Other (710)	Tipping Fees - Residentially Delivered - Refuse	756,000	627,130	682,500
6630	Regional Landfill - Other (710)	Tipping Fees - Residential Customers - \$5 Flat Fee for Refuse	209,520	241,670	252,000
6625	Regional Landfill - Other (710)	Tipping Fees - Residentially Delivered - Grass	3,000	5,360	3,000
6627	Regional Landfill - Other (710)	Tipping Fees - Residential & ICI Delivered - Refrigerants	25,000	30,200	27,000
6620	Regional Landfill - Other (710)	Tipping Fees - ICI - Refuse - Landfilled	9,152,810	9,884,200	10,457,700
6671	Regional Landfill - Other (710)	Tipping Fees - ICI - Organics & Other Non-Landfilled Materials	571,200	931,430	1,136,400
6699	Regional Landfill - Other (710)	Tipping Fees - Weigh Scale Receipts	26,800	28,940	26,800
6680	Regional Landfill - Other (710)	Tipping Fees - Asbestos and Dig Out Fees	22,500	32,480	22,500
6675	Regional Landfill - Other (710)	Interest Income on Overdue Tip Fees	500	500	500
6502	Regional Landfill - Other (710)	Miscellaneous Revenue - Inc. Wage Subsidies & CUPE Wage Recovery	17,000	19,300	17,000
6701	Regional Landfill - Other (710)	Interest Income - Current Bank Account	70,000	150,000	70,000
6770	Administration (710)	Recovery of Administration Costs from LF#2 Perp. Care	15,000	15,000	15,000
6770	Administration (710)	Recovery of Administration Costs from LF#3 Perp. Care	31,500	31,500	31,500
6520	Administration (710)	Admin. Recovery of Wages & Benefits from LF#2 Perp.Care	5,000	5,000	5,000
6521	Administration (710)	Admin. Recovery of Wages & Benefits from LF#3 Perp.Care	15,000	15,000	15,000
6801	Administration (710)	Contribution from Waste Reduction Reserve - Organics Waste Management Plan	128,000	33,000	0
6677	Recycling (702)	Sale of Recyclable Goods	1,721,100	2,342,000	0
6771	Recycling (702)	LCBO Bottle Deposit (Paid by the Beer Store)	38,000	38,000	0
6799	Recycling (702)	Stewardship Ontario/Waste Diversion Organization	2,381,060	2,432,000	0
6712	Recycling (702)	Wash Bay Rental - Recycling Program	0	0	10,000
6710	Recycling (702)	Container MRF Lease - HGC Management	0	45,000	135,000
6711	Recycling (702)	Container MRF Additional Rent - HGC Management	0	42,600	158,500
6679	Recycling (702)	Sale of Blue Boxes	29,000	23,000	0
6678	Recycling (702)	Recovery From Contractor - Residual Hauling (Cont. Comp./Fibre Trailer)	76,800	60,000	0
6874	Recycling (702)	Contribution from Recycling Reserve	110,580	114,580	0
6371	Waste Reduction (704)	County Municipalities - White Goods Collections	35,000	27,500	35,000
6372	Waste Reduction (704)	Electronics Recycling Revenue	64,500	60,000	60,000
6679	Waste Reduction (704)	Composter & Digester Sales to Public	5,000	1,600	3,000
6772	Waste Reduction (704)	Sale of Compost	230,000	230,000	230,000
6773	Waste Reduction (704)	Compost Delivery Fee to Residents	7,500	6,500	7,500
6874	Advertising (705)	Contribution from Waste Reduction Reserve - RE. Promotion & Education	20,000	20,000	0
6699	Advertising (705)	Circular Materials - Promotion & Education Funding	0	29,400	88,100
6710	Realty (701)	Rental Income - Farmland & Other	224,400	224,400	345,525
6770	Regional Landfill (706)	Contribution from Rate Stabilization Reserve - Leachate Management	576,130	0	0
6770	Regional Landfill (706)	Contribution from Regional Landfill Reserve - Leachate Management	750,000	500,000	1,325,000
6770	Regional Landfill (706)	Reg. LF Recovery of Wages & Benefits from LF#2 Perp.Care	44,000	54,000	62,000
6770	Regional Landfill (706)	Reg. LF Recovery of Wages & Benefits from LF#3 Perp.Care	48,000	73,000	82,500
6370	HSW (703)	Small Business Revenue	28,000	26,600	28,000
6799	HSW (703)	Used Auto Battery Sales	15,000	27,300	25,000
6370	HSW (703)	Stewardship Funding - Disposal - Phase One	39,900	33,800	35,000
6370	HSW (703)	Stewardship Funding - Contract Labour & Fixed Costs - Phase One	131,000	124,800	125,000

Revenue Summary Table

6799	Transfer Station 2 (708)	Sale of Scrap Metal & Batteries	15,000	11,000	15,000
6774	Public Drop Off (709)	Sale of Scrap Metal	130,000	128,000	130,000
6799	Public Drop Off (709)	Circular Materials - Residential Recycling Depot Subsidy	0	45,500	137,200
6520	Green Bin (711)	City of Windsor - Program Cost Recovery	0	0	1,896,390
6520	Green Bin (711)	County of Essex - Program Cost Recovery	0	0	1,118,950
6370	Green Bin (711)	City of Windsor - Cart Reimbursement	0	0	231,780
6370	Green Bin (711)	County of Essex - Cart Reimbursement	0	0	135,030
6370	Green Bin (711)	City of Windsor - Processing Reimbursement	0	0	235,380
6370	Green Bin (711)	County of Essex - Processing Reimbursement	0	0	125,870
6770	Green Bin (711)	Contribution from the Waste Reduction Reserve - P&E	0	0	914,700
Sub-Total			\$33,490,420	\$34,519,690	\$36,713,495

Account Number	Program	Revenue Re: Landfill #2 and Landfill #3 Perpetual Care	2024 Budget \$	2024 Projection \$	2025 Budget \$
6522	Perpetual Care #2 (780)	Contribution From Municipalities	\$299,460	\$299,460	\$304,900
8704	Perpetual Care #2 (999)	Prior Year's Accumulated Surplus Used to Fund Operations	44,540	81,570	40,000
6522	Perpetual Care #3 (781)	Contribution From Municipalities	429,390	429,390	452,210
8705	Perpetual Care #3 (999)	Prior Year's Accumulated Surplus Used to Fund Operations	345,510	404,800	215,290
Sub-Total			\$1,118,900	\$1,215,220	\$1,012,400

Account Number	Program	Revenue Re: Capital and Non-Recurring	2024 Budget \$	2024 Projection \$	2025 Budget \$
6750	Regional Landfill (706)	Sale of Surplus Equipment - Tractor/Truck/Dozer	\$20,500	\$12,500	\$135,000
6815	Regional Landfill (706)	Contrib. from Equipment Replacement Reserve (ERR) - Pickup Truck	39,500	14,400	40,000
6815	Regional Landfill (706)	Contribution from ERR - Leachate Aerator	60,000	58,500	0
6815	Regional Landfill (706)	Contribution from ERR - Leachate Pumps	120,000	0	0
6815	Regional Landfill (706)	Contribution from ERR - Mowing Equipment	10,000	39,400	0
6815	Regional Landfill (706)	Contribution from ERR - Lawn Tractor	0	0	160,000
6815	Regional Landfill (706)	Contribution from ERR - Bull Litter Fence	86,100	0	86,100
6815	Regional Landfill (706)	Contribution from ERR - Asphalt Paving	0	0	150,000
6815	Regional Landfill (706)	Contribution from ERR - Methane Detection Maintenance Building	75,000	0	75,000
6815	Regional Landfill (706)	Loan from ERR - Bull Dozer	0	0	1,405,300
6815	Green Bin (711)	Contribution from Waste Reduction - Computer Hardware	0	0	12,000
6815	Green Bin (711)	Contribution from Waste Reduction - Pickup Truck	0	0	75,000
6815	Green Bin (711)	Contribution from Waste Reduction - Decal	0	0	3,000
6815	Green Bin (711)	Contribution from Waste Reduction - Front End Loader	0	0	360,000
6815	Green Bin (711)	Loan from ERR - SSO Transfer Station	0	0	1,757,590
6815	Green Bin (711)	Contribution from ERR - [formally in Waste Reduction] - SSO Transfer Station	858,800	362,900	2,263,600
6815	Green Bin (711)	Loan from ERR - [formally in Waste Reduction] - SSO Transfer Station at RL	785,600	0	200,000
6815	Green Bin (711)	Loan from ERR & Reg Landfill Debt Reserve - Green Bin Cart Purchase	0	0	9,815,140
6815	Transfer Station 1 (707)	Contribution from ERR - Transfer Station #1 - Paving and Concrete Rebuild	110,000	0	110,000
6815	Transfer Station 2 (708)	Contribution from ERR - Transfer Station #2 - Asphalt	50,000	30,000	50,000
6815	Transfer Station 2 (708)	Contribution from ERR - Transfer Station #2 - Scale House Rebuild	0	231,100	0
6373	Recycling (702)	Sale of Roll - Out Carts - 95 gal. - Commercial	26,400	12,320	0
6374	Recycling (702)	Sale of Roll - Out Carts - 35 & 65 gal. - Residential	39,600	49,700	0
6870	Regional Landfill - Other (710)	Contrib. for Regional Landfill Res. - Gas Collection Wellfield	500,000	438,300	500,000
6873	Regional Landfill - Other (710)	Contrib. from Future Cell Reserve - Engineering	465,000	353,160	300,000
6801	Regional Landfill - Other (710)	Loan from Rate Stabilization Reserve - Cell #5 North Construction	4,813,460	0	0
6873	Regional Landfill - Other (710)	Loan from Future Cell Development Reserve - Cell #5 North Construction	0	4,774,260	2,888,000
6873	Regional Landfill - Other (710)	Contrib. from Future Cell Development Reserve - Cell #5 North Engineering Design & Construction	3,186,540	3,980,170	0
Sub-Total			\$11,246,500	\$10,356,710	\$20,385,730
Total			\$45,855,820	\$46,091,620	\$58,111,625

SCHEDULE OF RESERVES

ACCOUNT TITLE	2024 BUDGET	2024 PROJECTION	2025 BUDGET
RATE STABILIZATION RESERVE			
BALANCE, BEGINNING OF YEAR	\$9,669,815	\$10,448,285	\$9,295,605
Operations Surplus (Deficit) for the year	(3,231,420)	(1,533,510)	(432,525)
Draw from Reserve - Regional Landfill Leachate Management	(576,130)	0	0
Interest Income	300,000	380,830	300,000
BALANCE, END OF YEAR	\$6,162,265	\$9,295,605	\$9,163,080
 RESERVE CASH BALANCE CONTINUITY (Note 2)			
Loan to fund Reg. Land. - Construction of Cell #3 South	(4,833,472)	(4,833,472)	(4,833,472)
Loan Repayment by Regional Landfill Program	1,500,022	2,034,520	3,260,270
CASH BALANCE, END OF YEAR	\$2,828,815	\$6,496,653	\$7,589,878

NOTES:

NOTE 1: In 2011 the Authority conducted a Business Review. The consultant recommended that based on the current projection of available landfill capacity the \$500,000 annual contribution to the Regional Landfill Perpetual Care Reserve be suspended until the Sunlife debenture payment period is complete in 2031. Also, that the Authority cap the current Regional Landfill Perpetual Care Reserve balance at \$2,000,000 until the debenture is repaid and the balance in the reserve be transferred to the Rate Stabilization Reserve.

NOTE 2: The loans listed above under the cash balance continuity heading were originally loaned from the Regional Landfill Perpetual Care Reserve, as detailed in Note 1 the reserve was capped at \$2,000,000 in 2012 and the balance was transferred to the Rate Stabilization Reserve. Therefore, all outstanding loans along with the annual principal and interest payments were also transferred to the Rate Stabilization Reserve.

Regional Landfill Cell #3 South Construction - 2018

An estimated \$4,798,735 will be loaned during 2018 & 19 to fund the engineering costs & capital construction costs of Cell #3 South. The reserve will be repaid annually per the approved Cell Development Repayment Schedule plus interest.

SCHEDULE OF RESERVES

ACCOUNT TITLE	2024 BUDGET	2024 PROJECTION	2025 BUDGET
EQUIPMENT REPLACEMENT RESERVE			
BALANCE, BEGINNING OF YEAR	9,828,840	\$10,050,680	\$11,180,330
Contribution to Reserve from:			
- Recycling (Equipment)	470,000	470,000	50,000
- Waste Reduction (Compost Pad, FEL, Pickup & Cube Van)	110,500	110,500	110,500
- Landfill (Heavy Equipment, Vehicles)	520,000	555,000	555,000
- Transfer Station #1 (Push Pits and Compactors)	100,000	100,000	100,000
- Transfer Station #2 (Front End Loader)	55,000	45,000	55,000
- Windsor Public Drop Off Depot - Backhoe	25,000	25,000	25,000
- Green Bin Equipment [delayed to 2026]	0	0	0
- Misc. - Revenue from sale of surplus equip. - Regional Landfill	20,500	12,500	135,000
 Draw on Reserve:			
- to fund Regional Landfill Truck	(39,500)	(14,400)	(40,000)
- to fund Regional Landfill Leachate Aerators	(60,000)	(58,500)	0
- to fund Regional Landfill Leachate Pump	(120,000)	0	0
- to fund Regional Landfill Walk Behind Mower	(10,000)	(39,400)	0
- to fund Regional Landfill Lawn Tractor	0	0	(160,000)
- to fund Regional Landfill Bull Litter Fence	(86,100)	0	(86,100)
- to fund Regional Landfill Paving	0	0	(150,000)
- to fund Regional Landfill Methane Detection Maint. Build.	(75,000)	0	(75,000)
- to fund Green Bin Windsor SSO Transfer Station Building [Formally in Waste Reduction]	(858,800)	(362,900)	(2,263,600)
- to fund Transfer Station #1 Paving and Concrete	(110,000)	0	(110,000)
- to fund Transfer Station #2 Asphalt	(50,000)	(30,000)	(50,000)
- to fund Transfer Station #2 Scale House Rebuild	0	(231,100)	0
 Interest Income	450,000	547,950	252,600
 BALANCE, END OF YEAR	\$10,170,440	\$11,180,330	\$9,528,730
 RESERVE CASH BALANCE CONTINUITY			
Loan to fund Windsor Transfer Station retrofit (structure costs only) - 2007/2008	(1,581,448)	(1,581,448)	(1,581,448)
Loan Repayment by Windsor Transfer Station Program - 2008 to Current	1,343,000	1,343,000	1,422,000
 Loan to fund Regional Landfill Heavy Equipment - Bulldozer 2020 - Replaces D8	(766,670)	(766,670)	0
Loan Repayment by Regional Landfill Operating Program	766,650	766,650	0
 Loan to fund Regional Landfill Heavy Equipment - Bulldozer 2020 - Replaces D7	(442,800)	(442,800)	(442,800)
Loan Repayment by Regional Landfill Operating Program	221,400	221,400	265,680

SCHEDULE OF RESERVES

RESERVE CASH BALANCE CONTINUITY (CONTINUED)

Loan to fund Regional Landfill Heavy Equipment - Bulldozer 2025 - Replace the John Deere 1050K	0	0	(1,405,300)
Loan repayment by Regional Landfill Operating Program	0	0	281,060
Loan to fund Green Bin - Windsor SSO Transfer Station Building	0	0	(1,757,590)
Loan to fund Green Bin [formally in Waste Reduction] - SSO Transfer Station at Regional Landfill	(785,600)	0	(200,000)
Loan to fund Green Bin - Phase 1 - Green Bin Carts	0	0	(4,815,140)
Loan Repayment by Green Bin Program	0	0	163,670

CASH BALANCE, END OF YEAR

\$8,924,972	\$10,720,462	\$1,458,862
--------------------	---------------------	--------------------

Windsor Transfer Station retrofit (structure costs only) - 2006/2007/2008

\$1,581,448 was loaned during 2006/2007/2008 to fund the retrofitting of the Windsor Transfer Station structure. The reserve will be repaid over a twenty year period beginning in 2008 at \$79,000 per year plus interest. The costs associated with the new push pits and compactors for the transfer station have been financed by another reserve.

Regional Landfill Heavy Equipment - John Deere 1050K Dozer - 2020

\$766,670 was loaned during 2020 to fund the acquisition of a John Deere 1050K Dozer at the Regional Landfill. Total cost was \$966,670 which was offset by a \$200,000 in trade-in for the 2015 D8T Bulldozer. The reserve will be repaid over a five year period beginning in 2020 at \$153,330 per year plus interest.

Regional Landfill Heavy Equipment - CAT D6 Dozer - 2020

\$442,800 was loaned during 2020 to fund the acquisition of a CAT D6 Dozer at the Regional Landfill. Total cost was \$558,770 which was offset by a \$115,970 in trade-in for the 2005 D7 Bulldozer. The reserve will be repaid over a ten year period beginning in 2020 at \$44,480 per year plus interest.

Regional Landfill Heavy Equipment - Bull Dozer - 2025

A loan for \$1,405,300 is included in 2025 for the replacement of the John Deere 1050K Dozer purchased in 2020. The loan amount includes the trade-in amount of \$120,000 for the John Deere 1050K Dozer. The loan will be repaid over a five year period beginning in 2025 at \$281,060 per year plus interest.

Green Bin Windsor SSO Transfer Station Retro

The Windsor Source Separated Organics (SSO) Transfer Station Building engineering and construction is estimated by Stantec (the Authority's contracted engineer) to cost \$4,384,090. A contribution in the amount of \$362,900 in 2024 and \$2,263,600 in 2025 [Totaling \$2,626,500] is included in the budget with the remaining \$1,757,590 being loaned from the ERR. The loan will begin in 2026 and paid back over 20 years plus interest.

Green Bin Essex SSO Transfer Station Building - Located at the Regional Landfill

A loan from the ERR will be used to fund for the engineering costs to construct a new SSO Transfer Station Building located at the Regional Landfill. The loan repayment will commence in 2026 which is the anticipated year the building will be constructed.

Green Bin - Phase 1 - Cart Purchase

Municipalities included in the Phase 1 2025 rollout include the City of Windsor, Town of Essex, Municipality of Lakeshore, Town of LaSalle & Town of Tecumseh. The total cost to supply a Green Cart, Kitchen Container, Kitting and deliver amounts to \$9,815,140 with a portion being loaned from the ERR in the amount of \$4,815,140 and the remaining portion being loaned from the Regional Landfill Debt Retirement Reserve. The loan repayment will commence November 1, 2025 and end October 30, 2030 [paid over 5 years] which will be paid by the City of Windsor and the County of Essex based on their respective number of carts ordered.

SCHEDULE OF RESERVES

ACCOUNT TITLE	2024 BUDGET	2024 PROJECTION	2025 BUDGET
LANDFILL #2 PERPETUAL CARE FUND			
BALANCE, BEGINNING OF YEAR	\$44,540	\$81,570	\$40,000
Current Year's Expenditures	(344,000)	(341,030)	(344,900)
Current Year's Recoveries	299,460	299,460	304,900
BALANCE, END OF YEAR	\$0	\$40,000	\$0

LANDFILL #3 PERPETUAL CARE FUND			
BALANCE, BEGINNING OF YEAR	\$345,510	\$404,800	\$215,290
Current Year's Expenditures	(774,900)	(618,900)	(667,500)
Current Year's Recoveries	429,390	429,390	452,210
BALANCE, END OF YEAR	\$0	\$215,290	\$0

REGIONAL LANDFILL PERPETUAL CARE RESERVE FUND			
BALANCE, BEGINNING OF YEAR	\$2,633,640	\$2,638,570	\$2,728,570
Transfer From Reserve - To Rate Stab. Reserve (Note 1)	0	0	0
Interest Income	37,200	90,000	98,300
BALANCE, END OF YEAR	\$2,670,840	\$2,728,570	\$2,826,870

NOTE 1: In 2011 the Authority conducted a Business Review. The consultant recommended that based on the current projection of available landfill capacity the \$500,000 annual contribution to the Regional Landfill Perpetual Care Reserve be suspended until the Sunlife debenture payment period is complete in 2031. Also, that the Authority cap the current Regional Landfill Perpetual Care Reserve balance at \$2,000,000 until the debenture is repaid and the balance in the reserve be transferred to the Rate Stabilization Reserve.

WORKING CAPITAL RESERVE/CASH IN OPERATING BANK ACCOUNT			
BALANCE, BEGINNING OF YEAR	\$650,000	\$650,000	\$650,000
BALANCE, END OF YEAR	\$650,000	\$650,000	\$650,000

NOTE: The Operating Bank Account which retains these funds also holds the cash for the Recycling Reserve as well as LF #2 Perpetual Care and LF #3 Perpetual Care as separate bank accounts were not opened for these reserves.

SCHEDULE OF RESERVES

ACCOUNT TITLE	2024 BUDGET	2024 PROJECTION	2025 BUDGET
INSURANCE RESERVE			
BALANCE, BEGINNING OF YEAR	\$250,000	\$250,000	\$250,000
BALANCE, END OF YEAR	\$250,000	\$250,000	\$250,000
WASTE REDUCTION RESERVE			
BALANCE, BEGINNING OF YEAR	\$1,889,000	\$1,817,000	\$1,859,000
Draw from Reserve:			
Administration - Regional Food and Org. Waste Management Plan	(128,000)	(33,000)	0
P&E - Regional Food and Org. Waste Management Plan	(20,000)	(20,000)	0
Green Bin - Computer hardware	0	0	(12,000)
Green Bin - Pickup truck	0	0	(75,000)
Green Bin - Truck decals	0	0	(3,000)
Green Bin - Front-end loader	0	0	(360,000)
Green Bin - One-time expenditures & P&E	0	0	(914,700)
Interest Income	85,000	95,000	40,000
BALANCE, END OF YEAR	\$1,826,000	\$1,859,000	\$534,300
REGIONAL LANDFILL RESERVE FUND			
BALANCE, BEGINNING OF YEAR	\$3,036,000	\$3,044,090	\$2,717,590
Sale of Property under PVPP - None for 2023	0	0	0
Contribution to Reserve - Regional Landfill	750,000	500,000	1,750,000
Draw from Reserve:			
Regional Landfill Gas collection wellfield installation	(500,000)	(438,300)	(500,000)
Regional Landfill - Leachate Management	(750,000)	(500,000)	(1,325,000)
Interest Income	125,000	111,800	125,000
BALANCE, END OF YEAR	\$2,661,000	\$2,717,590	\$2,767,590

SCHEDULE OF RESERVES

ACCOUNT TITLE	2024 BUDGET	2024 PROJECTION	2025 BUDGET
REGIONAL LANDFILL DEBT RETIREMENT RESERVE FUND			
BALANCE, BEGINNING OF YEAR	\$7,133,905	\$7,128,100	\$6,544,960
Contribution to Reserve - "Reg. Land. - Other" budget	6,069,930	\$6,069,930	\$6,266,860
Payment from Reserve - Jan. 15 and July 15 Sun Life Debenture payments	(6,918,070)	(6,918,070)	(6,417,110)
Interest income	249,670	265,000	60,000
BALANCE, END OF YEAR	\$6,535,435	\$6,544,960	\$6,454,710

RESERVE CASH BALANCE CONTINUITY

Loan to fund new Recycling Cont. Building - 2007/2008	(\$3,731,289)	(\$3,731,289)	(\$3,731,289)
Loan Repayment by Recycling Program - 2008 to Current	3,170,500	3,170,500	3,357,000
Loan to fund Green Bin - Phase 1 - Green Bin Carts	0	0	(\$5,000,000)
Loan Repayment by Green Bin Program	0	0	\$163,500
CASH BALANCE, END OF YEAR	\$5,974,646	\$5,984,171	\$1,243,921

NEW RECYCLING CENTRE - CONTAINERS - 2007/2008 (excluding processing equipment)

\$3,729,629 was loaned during 2006, 2007 & 2008 to fund a new Recycling Container Building. Total cost was \$4,479,629 with \$750,000 being offset by a draw on the Equipment Replacement Reserve. The reserve will be repaid over a twenty year period beginning in 2008 at \$186,500 per year plus interest. The processing equipment was funded by the Regional Landfill Perpetual Care Reserve.

Green Bin - Phase 1 - Cart Purchase

Municipalities included in the Phase 1 2025 rollout include the City of Windsor, Town of Essex, Municipality of Lakeshore, Town of LaSalle & Town of Tecumseh. The total cost to supply a Green Cart, Kitchen Container, Kitting and deliver amounts to \$9,815,140 with a portion being loaned from the ERR in the amount of \$4,815,140 and the remaining portion being loaned from the Regional Landfill Debt Retirement Reserve. The loan repayment will commence November 1, 2025 and end October 30, 2030 [paid over 5 years] which will be paid by the City of Windsor and the County of Essex based on their respective number of carts ordered.

RECYCLING RESERVE			
BALANCE, BEGINNING OF YEAR	\$118,280	\$114,585	\$0
Contribution to Reserve - Recycling	0	0	0
Draw from Reserve - Recycling	(115,580)	(114,585)	0
Interest income	0	0	0
BALANCE, END OF YEAR	\$2,700	\$0	\$0

SCHEDULE OF RESERVES

ACCOUNT TITLE	2024 BUDGET	2024 PROJECTION	2025 BUDGET
FUTURE CELL DEVELOPMENT RESERVE FOR REGIONAL LANDFILL			
BALANCE, BEGINNING OF YEAR	\$12,676,410	\$12,772,240	\$8,748,910
Draw on Reserve - Re. Engineering Design and management for Cell # 5 North	(465,000)	(353,160)	0
Draw on Reserve - Re. Cell # 5 North Construction	(3,186,540)	(3,980,170)	0
Interest income	400,000	310,000	91,800
BALANCE, END OF YEAR	\$9,424,870	\$8,748,910	\$8,840,710
<u>RESERVE CASH BALANCE CONTINUITY</u>			
Loan to fund Cell #5 North - Engineering and Construction <i>(Formally loaned from the RSR in 2024)</i>	(4,813,460)	(4,774,260)	(7,962,260)
Loan Repayment from the Regional Landfill Other program	0	0	0
CASH BALANCE, END OF YEAR	\$4,611,410	\$3,974,650	\$878,450

NOTE: Government of Canada and Province of Ontario strip bonds held in trust by the City of Windsor in an account at RBC Dominion Securities. Maturities as follows: Dec. 1, 2009 (\$4,797,000); Dec. 2, 2016 (\$5,961,150) ; Dec. 1, 2024 (\$5,317,650).

Regional Landfill Cell #5 North Construction - 2024/25

An estimated \$4,813,460 was included in the 2024 budget to fund the engineering & capital construction costs of Cell #5 North (formally included as a loan from the RSR). An estimated \$12,736,520 will be loaned during 2024 and 2025 for the engineering management and construction costs of Cell #5 North. The reserve will be repaid annually per the approved Cell Development Repayment Schedule plus interest. The loan repayment is anticipated to begin in 2027 post the repayment of Cell # 3 South.

File:RESERVES

TIPPING FEE REVENUE SCHEDULE

	<u>2024 BUDGET</u>			<u>2024 PROJECTION</u>			<u>2025 BUDGET</u>		
	<u>\$ / TONNE</u>	<u>TONNES</u>	<u>REVENUE</u>	<u>\$ / TONNE</u>	<u>TONNES</u>	<u>REVENUE</u>	<u>\$ / TONNE</u>	<u>TONNES</u>	<u>REVENUE</u>
<u>LANDFILLED WASTE</u>									
Residential Waste - Municipally Delivered	\$42.00	112,370	\$4,719,540	\$42.00	112,506	\$4,725,250	\$43.00	109,900	\$4,725,700
Residential Waste - Residentially Delivered	\$105.00	7,200	\$756,000	\$105.00	5,900	\$627,130	\$105.00	6,500	\$682,500
Residential Waste - \$5/load for 1st 4 loads 100kg or less	\$5/load	2,400	\$209,520	\$5/load	2,700	\$241,670	\$5/load	2,400	\$252,000
Recycling & MHSW Residual	\$0	2,000	\$0	\$0	2,010	\$0	\$0	0	\$0
I/C & I Waste	Varying Rates	166,300	\$8,352,810	Varying Rates	167,886	\$8,801,290	Varying Rates	153,130	\$9,507,700
Contaminated Soil	\$40	20,000	\$800,000	\$40	27,073	\$1,082,910	Jan to March - \$40 April to Dec - \$50	20,000	\$950,000
TOTAL LANDFILLED WASTE		<u>310,270</u>			<u>318,076</u>			<u>291,930</u>	
<u>NON - LANDFILLED WASTE & OTHER TIPPING FEES</u>									
Grass delivered by Residential Customers	\$3/bag		\$3,000	\$3/bag		\$5,360	\$3/bag		\$3,000
Grass/Leaves/Tree Trimmings/Brush/Pallets/Other Delivered by I/C/I Cash & Invoiced Customers	VARIOUS		\$112,000	VARIOUS		\$112,460	VARIOUS		\$110,000
Auto Shredder Fluff and Street Sweepings	VARIOUS		\$459,200	VARIOUS		\$818,970	VARIOUS		\$1,026,400
Asbestos & Dig Out Fees	VARIOUS		\$22,500	VARIOUS		\$32,480	VARIOUS		\$22,500
Weigh Scale Receipts	\$7/ticket		\$26,800	\$7/ticket		\$28,940	\$7/ticket		\$26,800
Tires	VARIOUS		\$0	VARIOUS		\$0	VARIOUS		\$0
Refrigerants - Cash Residential & ICI Customers	\$17/unit		\$25,000	\$17/unit		\$30,200	\$17/unit		\$27,000
Municipally Delivered Organics	\$43.00	16,550	\$711,650	\$43.00	17,040	\$732,720	\$44.00	16,750	\$737,000
TOTAL LANDFILLED AND NON - LANDFILLED WASTE TIP FEE REVENUE			<u>\$16,198,020</u>			<u>\$17,239,380</u>			<u>\$18,070,600</u>

ESSEX - WINDSOR SOLID WASTE AUTHORITY

REVENUE SOURCES

2025 BUDGETED EXPENDITURES

OPERATING -	\$37,141,520
CAPITAL -	\$20,390,230
PERPETUAL CARE -	<u>\$1,012,400</u>
	<u>\$58,544,150</u>

WHERE DOES REVENUE COME FROM TO PAY FOR THESE EXPENDITURES?

		MUNICIPAL ALLOCATION OF FIXED COSTS \$10,793,470		MUNICIPAL GREEN BIN RECOVERY, GREEN BIN CART & PROCESSING REIMBURSEMENT		MUNICIPALITIES REFUSE TIPPING FEE \$43.00		MUNICIPALITIES ORGANICS TIPPING FEE \$44.00		TIPPING FEES		RESIDENTIAL USER TIPPING FEES	1/C/1 TIPPING FEES VARIOUS	SALE OF RECYCLABLE GOODS	MUNICIPAL DIRECT CHARGE FOR PERPETUAL CARE	DRAW ON RESERVES	INTEREST INCOME	OTHER	CAPITAL FINANCING	WASTE DIVERSION, STEWARDSHIP ONTARIO & CIRCULAR MATERIALS
	POPULATION	FEE	FEE	TONNES	FEE	TONNES	FEE													
Kingsville	22,119	\$564,890	\$0	6,100	\$262,300	1,100	\$48,400	\$964,500	\$11,643,400	\$0	Kingsville	\$76,530	\$22,922,955	\$70,500	\$1,410,525	\$135,000	\$385,300			
Leamington	29,680	\$757,980	\$0	7,000	\$301,000	1,300	\$57,200				Leamington	\$228,370								
Tecumseh	23,300	\$595,050	\$0	6,000	\$258,000	2,450	\$107,800				Tecumseh	\$25,708								
Lakeshore	40,410	\$1,032,010	\$0	11,500	\$494,500	1,650	\$72,600				Lakeshore	\$35,989								
Windsor	229,660	\$5,865,270	\$2,363,550	57,200	\$2,459,600	6,500	\$286,000				Windsor	\$390,513								
LaSalle	32,721	\$835,660	\$0	8,500	\$365,500	1,400	\$61,600				Accum. Surpluses from Prior Year	\$255,290								
Amherstburg	23,524	\$600,780	\$0	7,400	\$318,200	1,350	\$59,400					<u>\$1,012,400</u>								
Essex	21,216	\$541,830	\$0	6,200	\$266,600	1,000	\$44,000													
County of Essex	0	\$0	\$1,379,850	0	\$0	0	\$0													
	<u>422,630</u>	<u>\$10,793,470</u>	<u>\$3,743,400</u>	<u>109,900</u>	<u>\$4,725,700</u>	<u>16,750</u>	<u>\$737,000</u>													

FILE: REVENUE SOURCES
\$58,544,150
\$0
2024-10-31 10:33

**COMMITTEE EXPENSES
SUMMARY**

	2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENDITURES	\$13,000	\$6,530	\$13,000

COMMITTEE EXPENSES

ACCOUNT TITLE	2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENDITURES			
E.W.S.W.A.			
2101 Indemnities	\$3,400	\$3,000	\$3,400
2102 Mileage	2,500	1,800	2,500
2104 Conferences	5,000	0	5,000
	\$10,900	\$4,800	\$10,900
REGIONAL LANDFILL LIAISON COMMITTEE			
2101 Indemnities	\$1,600	\$1,400	\$1,600
2102 Mileage	500	330	500
	\$2,100	\$1,730	\$2,100
TOTAL EXPENDITURES	\$13,000	\$6,530	\$13,000



Notes to the 2025 Budget Committee Expenses

Expenses

EWSWA Board

The program budget includes per diem and mileage reimbursements payable to each EWSWA Board member who attends an EWSWA meeting which is in accordance with the EWSWA policy. Additionally, a \$5,000 budget was included for EWSWA Board conferences.

Regional Landfill – Landfill Liaison Committee

The Environmental Compliance Approval for the Essex-Windsor Regional Landfill requires the establishment of a Landfill Liaison Committee. Members of that Committee are paid a per diem and mileage to attend meetings which is in accordance with EWSWA policy.

ADMINISTRATION SUMMARY

	2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENDITURES	\$2,258,750	\$2,317,500	\$2,323,700
RECOVERIES	\$194,500	\$99,500	\$66,500
NET EXPENDITURES	\$2,064,250	\$2,218,000	\$2,257,200

ADMINISTRATION

ACCOUNT TITLE	2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENDITURES			
SALARIES & BENEFITS			
1201 Salaries	\$976,400	\$1,061,100	\$1,100,000
1202 Benefits	280,500	288,300	313,900
1202 Benefits - Post Retirement	16,800	20,100	26,600
	\$1,273,700	\$1,369,500	\$1,440,500
STAFF EXPENSES			
3001 Mileage	\$2,600	\$2,600	\$2,600
3002 Training & Education	3,000	1,100	3,000
3002 Seminars/Workshops	1,000	800	1,000
3002 Out of Town Meetings	500	500	500
3003 Membership Fees	6,000	6,000	6,000
	\$13,100	\$11,000	\$13,100
OFFICE EXPENSES			
3101 Telephone, Fax, Internet	\$10,000	\$12,100	\$12,500
3102 Postage	2,500	1,200	1,500
3103 Office Supplies	6,500	6,500	6,500
3105 Subscription/Reference Materials	2,500	600	600
3102 Courier/Delivery	500	150	500
	\$22,000	\$20,550	\$21,600
OFFICE EQUIPMENT MAINTENANCE			
3201 Copier/Printer/Fax/Scanner Maintenance	\$1,000	\$1,300	\$1,500
3202 Computer Maintenance & Geoware Software Support	10,500	9,600	10,500
	\$11,500	\$10,900	\$12,000
PURCHASED SERVICES			
3303 Legal & Other Professional - General	\$10,000	\$5,000	\$10,000
3302 Audit & Other Accounting Consulting	14,500	16,200	15,000
3395 Payroll, IT, HR - County of Essex	215,250	209,100	215,400
3301 Consultant Fees	10,000	10,400	10,000
3301 Consultant/Contracted Staff Fees - Regional Food and Organics Waste Management Plan	10,000	33,000	0
	\$259,750	\$273,700	\$250,400

ADMINISTRATION

ACCOUNT TITLE	2024 BUDGET	2024 PROJECTION	2025 BUDGET
---------------	----------------	--------------------	----------------

OTHER ADMINISTRATIVE COSTS

3441 Insurance (All coverages except LF#2 & LF#3)	\$585,600	\$525,000	\$496,000
3503 Charge and Debit Card Fees	35,000	35,800	36,000
3450 Office Rental - Essex Civic Centre	42,600	41,800	43,100
	\$663,200	\$602,600	\$575,100

CAPITAL EXPENSE

3806 Office Furniture and Equipment	\$2,500	\$20,950	\$1,000
3806 Computer Hardware, Software & Peripherals	13,000	\$8,300	\$10,000
	\$15,500	\$29,250	\$11,000

TOTAL EXPENDITURES

\$2,258,750	\$2,317,500	\$2,323,700
--------------------	--------------------	--------------------

RECOVERY

6770 Recovery of Salary and Benefits from LF 2 Perp. Care	\$5,000	\$5,000	\$5,000
6770 Recovery of Salary and Benefits from LF 3 Perp. Care	15,000	15,000	15,000
6520 Charge to Perpetual Care Site 2	15,000	15,000	15,000
6521 Charge to Perpetual Care Site 3	31,500	31,500	31,500
6801 Contribution from Waste Reduction Reserve - Regional Food and Organics Waste Management Plan	128,000	33,000	0
	\$194,500	\$99,500	\$66,500

NET EXPENDITURES

\$2,064,250	\$2,218,000	\$2,257,200
--------------------	--------------------	--------------------

FILE: ADMIN



Notes to the 2025 Budget Administration

Expenses

Salaries and Benefits

Administration's salaries and benefits reflect the approved staff complement of the following 10 positions: General Manager; Manager of Finance & Administration; Manager of Waste Diversion; Manager of Waste Disposal; Executive Secretary, Administrative Assistant; 2 Accounting Clerks; Clerk-Typist & a Project Lead. The 2025 budget accounts for the wage increases associated with the new 2974.1 CUPE collective agreement and the County of Essex Independent Market Review conducted on non-unionized members.

Purchased Services

Purchased services include legal fees, auditing fees, administration fees (payable to the County of Essex), and consulting fees. The County of Essex provides IT support, data storage, payroll processing and HR services on behalf of the Authority.

Other Administrative Expenses

The Authority's insurance coverage period is from July 1, 2024 to June 30, 2025. At the time of budget preparation, the actual premiums are unknown for the periods of July 1, 2025 to June 30, 2026 however a decrease is anticipated as a result of the windup of the Blue Bin Program on August 28, 2024. The 2025 budget assumes a reduction in the Authority's risk profile due the closure of the Authority's Fibre and Container Material Recover Facility operations.

Capital

The capital expenditures include the purchase and replacement of aging computer hardware.

**REALTY
SUMMARY**

	2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENDITURES	\$27,530	\$16,600	\$128,100
REVENUE	\$224,400	\$224,400	\$345,525
NET REVENUE	\$196,870	\$207,800	\$217,425

REALTY

ACCOUNT TITLE	2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENDITURES			
OPERATING EXPENSES			
3440 Property Taxes	\$16,530	\$16,600	\$17,100
3420 Repairs & Maintenance (Inc. Brushing & Ditching)	5,000	0	5,000
3303 Legal and Consulting	2,000	0	2,000
3303 Appraisals	4,000	0	4,000
3872 Contribution to Regional Landfill Reserve - Gas collection wellfield (per Ontario Req. 347)	0	0	100,000
TOTAL EXPENDITURES	\$27,530	\$16,600	\$128,100
REVENUE			
6710 Farmland Rental Revenue	\$224,400	\$224,400	\$345,525
TOTAL REVENUE	\$224,400	\$224,400	\$345,525
NET REVENUE	\$196,870	\$207,800	\$217,425

FILE: REALTY



Notes to the 2025 Budget Realty

Expenses

The Authority has an ongoing obligation under the Resident's Compensation Policy to conduct appraisals, purchase land and/or pay Property Value Protection (when required) to qualified property owners. Included in the 2025 budget are costs associated with the legal, consulting and appraisal fees in the event a property owner(s) files a notice under the Policy. No qualifying property owner filed a notice to the Authority in 2024.

The 2025 budget includes the property taxes paid to the Town of Essex for the 832 acres and miscellaneous repairs and site maintenance to those properties.

In addition, 2025 includes a contribution to the Regional Landfill Reserve to expand the Landfill's gas collection wellfields (per the Ontario Reg. 347).

Revenue

The Authority acquired 832 acres of land within the 500-metre buffer zone around the Essex-Windsor Regional Landfill ("Landfill"). The Authority earns farmland rental revenue from the lands surrounding the Landfill (the buffer zone) and the lands acquired under the Property Value Protection Plan. The Authority entered into a 5-year lease agreement on November 1, 2024 which as a contract end date of November 1, 2029. The agreement includes three (3) optional one-year extensions if mutually agreed upon by all parties on the same terms and conditions which were set out in the agreement.

RECYCLING PROGRAM SUMMARY

	2024 BUDGET	2024 PROJECTION	2025 BUDGET
<u>OPERATIONS</u>			
Program Operating Cost	\$8,163,390	\$8,208,640	\$1,939,400
Revenue	4,356,540	5,097,180	303,500
Net Program Cost	\$3,806,850	\$3,111,460	\$1,635,900
<u>CAPITAL</u>			
Expenditures	\$12,500	\$16,400	\$6,500
Revenue	66,000	62,020	0
Net Capital Cost	(\$53,500)	(\$45,620)	\$6,500

RECYCLING PROGRAM

ACCOUNT TITLE		2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENDITURES				
SALARIES, WAGES & BENEFITS - EWSWA				
1101	Salaries	\$167,100	\$169,800	\$61,500
1101	Summer Students	12,800	5,000	0
1200	Benefits	56,000	56,100	18,100
		\$235,900	\$230,900	\$79,600
WAGES, SALARIES & BENEFITS - CITY OF WINDSOR BLUE BOX COLLECTION & NON-ELIGIBLE RECYCLING COLLECTION				
3343	City of Windsor Blue Box Collection	\$1,479,800	\$1,448,590	\$0
3343	City of Windsor and County of Essex - Non-Eligible Stop Recycling Collection	200,000	390,600	1,155,000
3344	Wages - Administration	16,690	16,630	0
3344	Salaries - Supervisors	116,340	111,830	28,400
3344	Benefits	55,770	54,570	21,600
3344	Overhead	246,550	181,780	26,700
3344	ICI Night OCC Collection - Equipment & Labour	113,440	102,390	83,300
		\$2,228,590	\$2,306,390	\$1,315,000
STAFF EXPENSES				
3001	Mileage	\$500	\$300	\$500
3002	Training	1,500	1,350	1,000
3002	Seminars/Workshops	500	200	500
		\$2,500	\$1,850	\$2,000
OPERATING EXPENSES				
Collection				
3342	County Blue Box Recycling Collection	\$2,365,000	\$2,495,500	\$0
3749	Blue & Red Boxes - For New Homeowners	7,400	18,000	0
3749	Blue & Red Boxes - For Resale	8,700	27,000	0
3750	Blue & Red Box Sales Commission to Retail Outlet	6,300	6,300	0
Collection subtotal		\$2,387,400	\$2,546,800	\$0
Processing				
3640	Blue Box Processing and R&M Labour	\$1,842,000	\$1,842,000	\$0
3640	Non-Eligible Recyclables - Processing	148,000	22,000	67,000
3601	Container Line Repair and Maintenance	54,500	39,000	0
3601	Fibre Line Repair and Maintenance	34,400	24,000	0
3721	Residual Disposal Haulage	122,000	105,000	0
3601	Other Equipment R&M	1,000	0	0
3799	Miscellaneous Expenses	2,500	2,500	2,500
3533	Loan Repayment to Regional Landfill Debt Reserve - New Container Recycling Centre (2008-27)	186,500	186,500	186,500
3533	Interest on Loan from RL Debt Retirement Reserve - New Container Recycling Centre	30,800	30,200	16,800
Processing subtotal		\$2,421,700	\$2,251,200	\$272,800
Plant				
3401	Container Recycling Building - R&M	\$50,000	\$33,000	\$20,000
3322	Janitorial	22,000	23,500	15,100
3420	Recycling Centre-Site Maintenance	32,000	30,000	25,000

RECYCLING PROGRAM

<u>ACCOUNT TITLE</u>	2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENDITURES			
3721 Freight - re: Clear Glass to Market	1,800	1,000	0
3721 Freight - re: Coloured Glass for Reuse	39,300	39,300	0
3431 Utilities - Fibre MRF	55,700	55,000	0
3431 Utilities - Container MRF	70,700	87,000	90,000
3762 Shop Supplies	5,500	4,700	0
3412 Recycling Center Fire Alarm and Sprinkler System	25,500	13,600	12,000
3321 Security	2,000	2,000	1,000
3775 Rent - Hydro easement	4,800	4,800	5,000
Plant subtotal	\$309,300	\$293,900	\$168,100
Administration			
3440 Grant-in-lieu of Taxes	\$92,000	\$92,100	\$51,900
3660 Consulting - Waste Audit (2024)	10,000	7,300	0
3101 Telephone	3,500	5,500	0
3103 Office Expenses	2,500	2,700	0
Administration subtotal	\$108,000	\$107,600	\$51,900
Contributions			
4220 Contribution to Equipment Replacement Reserve	\$470,000	\$470,000	\$50,000
	\$470,000	\$470,000	\$50,000
Total Operating Expenses	\$5,696,400	\$5,669,500	\$542,800
TOTAL EXPENDITURES	\$8,163,390	\$8,208,640	\$1,939,400
REVENUE - RE: OPERATING			
6677 Recyclable Material Sales	\$1,721,100	\$2,342,000	\$0
6799 Stewardship Ontario - Blue Box Funding	2,381,060	2,432,000	0
6712 Lease Revenue - Wash Bay	0	0	10,000
6710 HGC - Lease Revenue	0	45,000	135,000
6711 HGC - Additional Rent [Taxes, Utilities, Easement, Royalties, Misc]	0	42,600	158,500
6679 Sale of Blue Boxes	29,000	23,000	0
6874 Contribution from Recycling Reserve	110,580	114,580	0
6771 LCBO Bottle Deposit	38,000	38,000	0
6678 Recovery From Contractor - Residual Hauling (Cont. Comp./Fibre Trailer)	76,800	60,000	0
TOTAL REVENUE	\$4,356,540	\$5,097,180	\$303,500
NET PROGRAM COST	\$3,806,850	\$3,111,460	\$1,635,900
CAPITAL EXPENDITURES			
3801 Equip. - Container Building Health & Safety Equip.	\$10,000	\$13,300	\$5,000
3806 Computer Hardware, Software & Security Equip.	2,500	3,100	1,500
	\$12,500	\$16,400	\$6,500
REVENUE - RE: CAPITAL			
6373 Sale of Roll - Out Carts - 95 gal. - Commercial	26,400	12,320	0
6374 Sale of Roll - Out Carts - 35 & 65 gal. - Residential	39,600	49,700	0
	\$66,000	\$62,020	\$0
NET CAPITAL (EXPENDITURES)	\$53,500	\$45,620	(\$6,500)

FILE:RECYCLING

RECYCLABLE MATERIAL REVENUE SCHEDULE

Period of: January 1 to August 28, 2024

EWSWA Transitioned to the Producer Responsibility post August 28, 2024

Tonnage (Tonnes) and Revenue Data				
Material	2024 Budget		2024 Projection	
	Tonnes	Revenue	Tonnes	Revenue
News SRPN 56	3,095	\$272,400	2,500	\$411,500
Steel/Tin	429	\$150,000	360	\$143,600
Clear Glass	93	\$2,700	85	\$1,660
Aluminum & Foil	247	\$518,700	218	\$346,040
PET	1,034	\$258,400	950	\$427,500
HDPE	276	\$96,300	250	\$111,400
OCC	3,812	\$343,100	3,470	\$656,000
Hard Pack/Box Board	1,527	\$53,400	1,550	\$185,000
Fine Paper	17	\$2,100	0	\$0
Mixed Glass	1,743	\$0	1,650	\$0
Polycoat	64	\$0	170	\$0
Mixed Plastics	368	\$12,900	350	\$23,000
Mixed Metals	42	\$10,000	36	\$12,200
Mixed Fibre	110	\$1,100	730	\$24,100
Container Residual	99	\$0	0	\$0
TOTAL	12,956	\$1,721,100	12,319	\$2,342,000

Key:

SRPN 56 - Sorted Residential Papers & News

OCC - Old Corrugated Cardboard - Cardboard boxes

PET - Polyethylene Terephthalate - Plastic water, juice and pop bottles

HDPE - High Density Polyethylene - Laundry detergent and household cleaner types of containers

Hardpack - Combination of OCC and Boxboard (food boxes like cereal and pasta)

Mixed Plastics - Includes margarine tubs, lids & clam-shell containers

Polycoat - Tetra pack containers (juice and milk)

FILE: RECYCLING



Notes to the 2025 Budget Recycling

Expenses

City of Windsor and County Municipality Blue Box Collection – Contracted Service Cost

The Authority has transitioned to the Extended Producer Responsibility (“EPR”) program on August 28, 2024. Post transition, the Authority is no longer responsible for the residential curbside collection of Blue Box material. Circular Materials operates as a producer responsibility organization (PRO) in Ontario and is also the administrator of the common collection system on behalf of all PROs operating in Ontario.

Non-Eligible Sources Recycling Collection

The transition to EPR excluded non-eligible sources (NES) such as municipal buildings, business improvement areas (BIAs), post-secondary institutions and other industrial, commercial and institutional (ICI) facilities, etc. The 2025 budget includes the costs to collect, manage and process NES recyclable material. The Authority has entered into an agreement with the City of Windsor to manage the City of Windsor and County Municipalities' curbside recycling collection for NES.

Processing Recyclables

The 2024 projection includes costs to process Blue Box recyclable material, maintain the Authority’s Material Recovery Facilities (“MRF”) processing lines and haul residual waste. As indicated above, post transition to ERP on August 28, 2024, the Authority is no longer incurring costs to operate the processing lines and costs that are attributable to the Blue Box program. The 2025 budget includes the processing cost for NES recyclable materials. HGC Management is charged with the processing of said material on behalf of the Authority.

Material Recovery Facility – Plant

Post the transition to EPR, the Authority is still responsible to maintain existing assets. The 2025 budget includes costs to maintain the container building and surrounding area which includes utilities, R&M, security and janitorial services.

Processing - Loans and Interest Payments

In 2008, the Authority completed several new capital projects including the construction of a new container processing facility.

The funds required to finance the construction came from internal borrowing from the Authority reserves. The Authority can borrow from its own reserves at a better rate of interest than from an external source such as a bank. The loan for the new building will be repaid over a 20-year period (2008-2027). Annual payments are made with interest calculated based on current rates.

Contribution to the Equipment Replacement Reserve

The annual contribution has been reduced in the 2025 budget due to the windup of the Blue Box program and due to the reduced need to replace assets within this program.

Revenue

The 2024 projected sale of recyclable material is approximately \$620,900 higher than budgeted due to higher-than-anticipated commodity prices in the 2024 calendar year. As indicated above, due to the windup of the Blue Box program, the Authority is no longer receiving funding from Stewardship Ontario for the Blue Box operations and receiving revenues from the sales of recyclable materials. Stewardship Ontario provided Blue Box funding which was equal to approximately 50% of the net cost to operate the program. Other revenues such as the sale of blue boxes and LCBO bottle deposits have all ceased as a result of the windup.

The contribution from the Recycling Reserve is used to relieve some of the increased costs associated with the County Blue Box Collection services. The reserve was funded in the 2022 fiscal year with contributions to be made up until the Authority's transition to EPR.

In 2024, post the windup of the Blue Box program, the Authority entered into an agreement with HGC Management ("HGC") to lease the container MRF. HGC pays rent by the square foot plus reimburses the Authority for taxes, utilities, easement and other direct costs to HGC's operations.

Capital

In 2011, the Authority engaged a Health and Safety consultant to review operations and provide recommendations where necessary. As a result, a capital item for H&S equipment has been included in the 2012 to 2025 budgets. The capital expenditure has decreased in 2025 as a result of the windup of the Blue Box program.

HAZARDOUS AND SPECIAL PRODUCTS WASTE PROGRAM SUMMARY

	2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENDITURES	\$723,900	\$621,350	\$629,800
REVENUE	\$213,900	\$212,500	\$213,000
NET PROGRAM COST	\$510,000	\$408,850	\$416,800

HAZARDOUS AND SPECIAL PRODUCTS WASTE PROGRAM (WINDSOR & COUNTY)

ACCOUNT TITLE	2024 BUDGET	2024 PROJECTION	2025 BUDGET
OPERATING EXPENSES			
3341 Disposal Fee - Windsor Depot, Kingsville Depot, Reg LF - Phase One	\$39,900	\$33,800	\$35,000
3341 Disposal Fee - Windsor Depot, Kingsville Depot, Reg LF - Phase Two	36,200	13,700	14,000
3341 Disposal Fee - Windsor Depot, Kingsville Depot, Reg LF - Phase Three	340,100	263,800	272,000
3340 Contracted Labour	282,200	284,300	292,300
3431 Utilities (Allocation)	6,000	6,000	6,000
3401 Repairs & Maintenance (Inc. Janitorial)	19,000	19,000	10,000
3321 Security - Monitoring and Maintenance	500	750	500
TOTAL EXPENDITURES	\$723,900	\$621,350	\$629,800
REVENUE			
6370 EPR Funding - Disposal - Phase One	\$39,900	\$33,800	\$35,000
6370 EPR Funding - Cont. Labour & Fixed Costs - Phase One	131,000	124,800	125,000
6676 Small Business HSP Revenue	28,000	26,600	28,000
6799 Used Auto Battery Sales	15,000	27,300	25,000
	\$213,900	\$212,500	\$213,000
NET COST	\$510,000	\$408,850	\$416,800

Materials Included in HSP Program:

Phase One - Paints, coatings, solvents, oil, oil filters, antifreeze, batteries, pressurized containers, selected other
Phase Two - Fire extinguishers, fluorescent bulbs and tubes, pharmaceuticals, rechargeable batteries
Phase Three - Fertilizers, adhesives, flammables, corrosives, irritants, toxics, reactives, ballasts

Note: There is currently partial funding available for Phase 2 & 3 materials, processing and disposal costs. The costs of said materials is the responsibility of the municipalities.



Notes to the 2025 Budget Hazardous and Special Products Waste Program

Expenses

General

The Authority operates three (3) Hazardous and Special Products (“HSP”) Waste Drop-Off Depots located at the Windsor Public Drop-Off, the Essex-Windsor Regional Landfill and the Transfer Station #2 (Kingsville site). The significant costs to operate the programs include, the contracted labour and the disposal fees. HSP waste dropped off by residents and small businesses include but are not limited to paints, coatings, solvents, oils, fluorescent bulbs, fertilizers and flammable liquids.

Revenue

Stewardship Ontario & Product Care Funding

Product Care Association (“PCA”) and Stewardship Ontario categorize Hazardous and Special Products into three distinct classes known as Phases. PCA and Stewardship Ontario pay the contractor responsible for the transportation and disposal of all Phase 1 materials (approx. 70% of materials received at the Authority’s facilities). Periodically, when Phase 1 materials are combined with other Phases, the Authority pays a portion of the costs for transportation and disposal of said material. The Authority assumed the responsibility for the transportation and disposal of Phase 2 & 3 material in 2016 when PCA cancelled program funding. In 2024, the Authority secured a contract for the partial reimbursement of Phase 2 material however, the agreement expires December 31, 2024.

**WASTE REDUCTION / REUSE PROGRAMS
SUMMARY**

	2024 BUDGET	2024 PROJECTION	2025 BUDGET
<u>OPERATIONS</u>			
Program Operating Cost	\$1,505,200	\$1,347,100	\$1,509,600
Revenue	342,000	325,600	335,500
Net Program Cost	\$1,163,200	\$1,021,500	\$1,174,100

FILE: WASTE REDUCTION

WASTE REDUCTION/REUSE PROGRAMS

29-Oct-24

<u>ACCOUNT TITLE</u>	2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENDITURES			
SALARIES & BENEFITS			
1101 Salaries - Full Time	\$284,400	\$258,700	\$301,800
1200 Summer Students	38,400	37,500	40,000
1200 Benefits	107,300	89,100	105,200
	\$430,100	\$385,300	\$447,000
STAFF EXPENSES			
3001 Mileage & Other staff expenses	\$500	\$150	\$500
3002 Training	3,500	3,500	6,000
3004 Clothing	2,500	3,400	2,300
3101 Telephone and Radios	2,400	2,000	2,400
	\$8,900	\$9,050	\$11,200
ADMINISTRATION & SUPPLIES			
3103 Office Supplies	\$1,000	\$0	\$3,000
3762 Shop Supplies	1,500	0	5,500
	\$2,500	\$0	\$8,500
CUBE VAN & PICKUP TRUCK			
3601 Fuel; Repairs & Maintenance; Licence	\$6,400	\$3,000	\$7,000
4115 Contrib. to Equip. Replace. Res. (Cube Van & Pickup)	10,500	10,500	10,500
	\$16,900	\$13,500	\$17,500
BACKYARD COMPOSTER PROGRAM			
EXPENSES			
3749 Backyard Composter Units & Green Cone Digesters	\$3,000	\$0	\$0
3750 Sales Commission	300	100	300
	\$3,300	\$100	\$300
REVENUE			
6679 Composter & Green Cone Digester Sales to Residents	\$5,000	\$1,600	\$3,000
	\$5,000	\$1,600	\$3,000
REVENUE BACKYARD COMPOSTER PROGRAM	(\$1,700)	(\$1,500)	(\$2,700)
COUNTY WHITE GOODS COLLECTION, REFRIGERANT REMOVAL PROGRAMS & ELECTRONICS PROGRAM			
EXPENSE			
3340 White Goods Collection Costs - 6 County Municipalities	\$35,000	\$27,500	\$35,000
3731 Refrigerant Removal - Drop-Off Depots	30,000	27,400	30,000
	\$65,000	\$54,900	\$65,000
REVENUE			
6371 Charges to Municipalities re: White Goods Collection	\$35,000	\$27,500	\$35,000

WASTE REDUCTION/REUSE PROGRAMS

29-Oct-24

ACCOUNT TITLE	2024 BUDGET	2024 PROJECTION	2025 BUDGET
6372 Electronics Recycling Revenue	64,500	60,000	60,000
	\$99,500	\$87,500	\$95,000
NET REVENUE	(\$34,500)	(\$32,600)	(\$30,000)

**YARD WASTE MANAGEMENT PROGRAMS
EXPENSES**

YARD WASTE PROCESSING

Windsor - Public Depot

3674 Grinding/Hauling	\$486,000	\$420,700	\$465,000
3675 Bagging	35,000	37,700	40,000
3675 Other	2,000	1,800	2,000
3604 Forklift - Fuel	800	600	800
3601 Forklift - Repair & Maintenance	2,000	750	2,000
3340 Compost Deliveries - Sales to Residents	7,500	6,500	7,500
3604 Front End Loaders - Fuel (2 units)	15,000	10,000	12,000
3601 Front End Loaders - Repairs & Maintenance (2 units)	30,000	55,000	30,000
4115 Contribution to Equip. Replacement Reserve - Front End Loader & Compost Pad	100,000	100,000	100,000
3721 Yard Waste Residue - Bin Hauling	1,000	1,700	2,000
	\$679,300	\$634,750	\$661,300

Compost Site - Regional LF - Operating

3674 Grinding - Organics	\$76,700	\$67,900	\$78,300
3675 Screening	133,400	100,300	130,000
3721 Compost Haul to Other Locations - Contractor & TS#2	13,000	15,000	15,000
3389 Compost Quality - Testing	3,500	1,700	3,000
	\$226,600	\$184,900	\$226,300

Compost Site #2 (Transfer Station #2) - Operating

3674 Grinding - Organics	\$48,400	\$44,200	\$48,500
3675 Screening	14,200	14,200	15,000
3389 Compost Quality - Testing	2,000	1,200	2,000
3676 Hauling - Screening Overs to Regional Landfill	8,000	5,000	7,000
	\$72,600	\$64,600	\$72,500

REVENUE - RE: OPERATING

6772 Sale of Compost	\$230,000	\$230,000	\$230,000
6773 Compost Delivery Fee Recovery From Contractor	7,500	6,500	7,500
	\$237,500	\$236,500	\$237,500

NET COST YARD WASTE PROGRAM

\$741,000 \$647,750 \$722,600

**TOTAL OPERATING EXPENDITURES
FOR ALL PROGRAMS**

\$1,505,200 \$1,347,100 \$1,509,600

TOTAL OPERATING REVENUE FOR ALL PROGRAMS

\$342,000 \$325,600 \$335,500

NET OPERATING COST FOR ALL PROGRAMS

\$1,163,200 \$1,021,500 \$1,174,100



Notes to the 2025 Budget Waste Reduction & Reuse Programs

Expenses

Backyard Composter Program

Regulation 101/94 requires that Essex Windsor have home composters for sale. Backyard composters are an inexpensive way for the Authority to continue to meet its waste diversion objectives. The units are sold through the Home Hardware stores and at truckload sales.

County White Goods Collection/Recycling Program

The Authority contracts out White Goods Collection for 6 of the 7 municipalities in the County of Essex on a cost recovery basis. The total costs fluctuate depending on the number of residents requesting items to be picked up.

Yard Waste Management Programs

Yard Waste Processing

All yard waste that is delivered to Authority facilities requires grinding before the composting process can begin. The ground material is hauled to the Essex-Regional Landfill where it will eventually mature into finished compost. The yard waste is placed in rows and is periodically turned to allow the material to break down into compost. After approximately one year the compost is screened to remove any large material. The finished product is then bagged or sold in bulk to the public or to large-volume customers such as nurseries and landscapers.

The Authority entered into a grind and haul contract on December 7, 2020 with a term date of January 1, 2021 to December 31, 2022 with options to extend on an annual basis to December 31, 2027.

Capital

No capital purchases are anticipated in 2025.

GREEN BIN PROGRAM SUMMARY

	2024 BUDGET	2024 PROJECTION	2025 BUDGET
<u>OPERATIONS</u>			
Program Operating Cost	\$0	\$0	\$4,658,100
Revenue	0	0	4,658,100
Net Program Cost	\$0	\$0	\$0
<u>CAPITAL</u>			
Expenditures	\$1,644,400	\$362,900	\$14,486,330
Revenue	1,644,400	362,900	14,486,330
Net Capital Cost	\$0	\$0	\$0

GREEN BIN PROGRAM

31-Oct-24

	2024	2024	2025
ACCOUNT TITLE	BUDGET	PROJECTION	BUDGET
EXPENDITURES			
SALARIES, WAGES & BENEFITS - EWSWA			
Salaries	\$0	\$0	\$271,400
University/College Co-op Student Wages	0	0	67,100
Benefits	0	0	88,100
	\$0	\$0	\$426,600
WAGES, SALARIES & BENEFITS - CITY OF WINDSOR GREEN BIN COLLECTION			
Windsor Green Bin Collection	\$0	\$0	\$1,554,490
Wages - Administration	0	0	17,600
Salaries - Supervisors	0	0	72,500
Benefits	0	0	28,750
Equipment Rental	0	0	8,250
Postage, Other Operating Supplies & Misc. Staff Expenses	0	0	10,090
Overhead	0	0	27,440
	\$0	\$0	\$1,719,120
STAFF EXPENSES			
Mileage	\$0	\$0	\$600
Training	0	0	8,500
Clothing	0	0	1,700
Other Staff expenses	0	0	500
	\$0	\$0	\$11,300
OPERATING EXPENSES			
COUNTY OF ESSEX GREEN BIN COLLECTION			
County of Essex Collection - Labour/R&M/Fuel/Insurance/Licences/Radio/Capital	\$0	\$0	\$997,630
	\$0	\$0	\$997,630
Processing			
Processing (Seacliff)	\$0	\$0	\$361,250
Hauling to Seacliff	0	0	50,700
Residual Disposal Haulage	0	0	10,080
Equipment Fuel and R&M	0	0	3,010
Other Equipment R&M (nozzles)	0	0	2,000
	\$0	\$0	\$427,040
Transfer Station Building			
SSO TS Building -Repair & Maintenance	\$0	\$0	\$5,000
SSO TS Site Maintenance	0	0	3,000
Janitorial	0	0	2,100
Utilities	0	0	17,500
Shop Supplies	0	0	3,000
SSO TS Fire Alarm and Sprinkler System	0	0	5,000
Security	0	0	1,000
	\$0	\$0	\$36,600
Administration and Warranty Services			
Cart repairs and services	\$0	\$0	\$43,100
Grant-in-lieu of Taxes	0	0	43,100
Telephone	0	0	3,600
Office Expenses	0	0	2,700
	\$0	\$0	\$92,500

GREEN BIN PROGRAM

31-Oct-24

	2024	2024	2025
ACCOUNT TITLE	BUDGET	PROJECTION	BUDGET
EXPENDITURES			
Program Start Up Costs - Promotion and Marketing			
Marketing Consultant	\$0	\$0	\$75,000
Green Bin General Marketing (radio, social media & mailout ads)	0	0	132,850
Municipal Marketing (Bus, Bus Benches, Community Centre/Guide Ads)	0	0	56,000
Cart Kits (Sample compost bags, paper inserts, marketing material)	0	0	196,400
Green Bin Event Marketing (Billboards, radio, social media & newspaper ads and promotional goods)	0	0	90,250
SSO Curbside Truck Decals	0	0	15,000
Contingency	0	0	15,000
	\$0	\$0	\$580,500
Contributions and Loans			
Contribution to Equipment Replacement Reserve (ERR)	\$0	\$0	\$0
Loan Pmt to ERR - Green Bin - Phase 1 (Nov 1, 2025 Start) [CoW 84,674 Green Bin units; CoE 49,326 Green Bin units]	0	0	327,170
Loan Interest to ERR - Green Bin - Phase 1	0	0	39,640
Loan Pmt to ERR - Green Bin - Phase 2 [2026 Full Year]	0	0	0
Loan Interest to ERR - Green Bin - Phase 2 [2026 Full Year]	0	0	0
Loan Pmt to ERR - Essex SSO Transfer Station [2026 Full year]	0	0	0
Loan Interest to ERR - Essex SSO Transfer Station [2026 Full year]	0	0	0
Loan Pmt to ERR - SSO Transfer Station Retro [2026 Full year]	0	0	0
Loan Interest to ERR - SSO Transfer Station Retro [2026 Full year]	0	0	0
	\$0	\$0	\$366,810
Total Operating Expenses	\$0	\$0	\$2,501,080
TOTAL EXPENDITURES	\$0	\$0	\$4,658,100

GREEN BIN PROGRAM

31-Oct-24

	2024	2024	2025
ACCOUNT TITLE	BUDGET	PROJECTION	BUDGET
EXPENDITURES			
REVENUE - RE: OPERATING & RECOVERY			
City of Windsor - Program Cost Recovery [76,000 stops]	\$0	\$0	\$1,896,390
County of Essex - Program Cost Recovery [2025 Phase 1 - 44,835 stops; 2026 Phase 2 - 27,300 stops 2026 Total - 72,135 stops]	0	0	1,118,950
City of Windsor - Cart Reimbursement [84,674 carts] [2025 Nov 1 start; 2026 Full year]	0	0	231,780
County of Essex - Cart Reimbursement [49,326 total carts - 2025 Phase 1 - Nov 1 start; [31,000 total carts - 2026 Phase 2 - Nov 1 start 2026 Total - 80,326 total carts]	0	0	135,030
City of Windsor - Processing Reimbursement	0	0	235,380
County of Essex - Processing Reimbursement	0	0	125,870
Contrib. from Waste Red. Res. - P&E & One Time Exp.	0	0	914,700
TOTAL REVENUE	\$0	\$0	\$4,658,100
NET PROGRAM COST	\$0	\$0	\$0
CAPITAL EXPENDITURES			
Computer Hardware	\$0	\$0	\$12,000
Pickup Truck	0	0	75,000
Truck Decals	0	0	3,000
Front End Loader	0	0	360,000
Building - Windsor SSO Transfer Station Retro Engineering	149,130	262,900	216,390
Building - Windsor SSO Transfer Station Retro Construction	709,670	100,000	3,804,800
Building - Essex SSO Transfer Station	785,600	0	200,000
Green Bin Purchase - Phase 1	0	0	9,815,140
Green Bin Purchase - Phase 2	0	0	0
	\$1,644,400	\$362,900	\$14,486,330
RECOVERIES (RE: CAPITAL EXPENDITURES)			
Contrib. from Waste Reduction - Computer Hardware	\$0	\$0	\$12,000
Contrib. from Waste Reduction - Pickup Truck	0	0	75,000
Contrib. from Waste Reduction - Decal	0	0	3,000
Contrib. from Waste Reduction - Front End Loader	0	0	360,000
Loan from Equip. Replace. Res [ERR] - Windsor SSO TS	0	0	1,757,590
Contrib. from Equip. Replace. Res. - Windsor SSO TS	858,800	362,900	2,263,600
Contrib. from Equip. Replace. Res. - Essex SSO TS	785,600	0	200,000
Loan from [ERR & Reg. Landfill Debt Res] - Green Bin - Phase 1	0	0	9,815,140
Loan from [ERR & Reg. Landfill Debt Res] - Green Bin - Phase 2	0	0	0
	\$1,644,400	\$362,900	\$14,486,330
NET CAPITAL (EXPENDITURES)	\$0	\$0	\$0

FILE:GREEN BIN



Notes to the 2025 Budget Green Bin

Expenses

Salaries and Benefits

The salaries and benefits reflect the staff complement of one (1) full-time supervisor, one (1) full-time material recovery facility labourer, one (1) temporary full-time communications coordinator, one (1) temporary full-time project lead assistant, one (1) full-time customer service representative, one (1) temporary full-time customer service representative and two (2) post secondary co-op students.

Green Bin Collection

The City of Windsor procured independently for the curbside Green Bin collection for participating City of Windsor households. The City of Windsor included the Green Bin collection cost which was formed based on an estimated number of household stops. In addition, costs which are directly attributable to manage the City of Windsor Green Bin collection contract have been included in the 2025 budget. The costs include labour, equipment rental and other misc. operating costs.

The Authority procured for the curbside Green Bin collection for County municipalities. The County of Essex Green Bin program rollout will commence over two (2) phases with each phase including different County municipalities. As part of the phase 1 rollout, four County municipalities (Town of Tecumseh, Town of LaSalle, Town of Essex and the Municipality of Lakeshore) will participate. The Green Bin program launch date for the City of Windsor and phase 1 municipalities is Fall 2025. The 2025 budget includes the cost to collect Green Bin material from phase 1 municipalities. The costs were formed based on an estimated number of household stops in each participating municipality over the estimated launch period (Fall 2025).

Processing

The Authority entered into an agreement with Seaclyff Energy to process the collected source separated organic (“SSO”) material. The 2025 budget reflects an estimated number of tonnes multiplied by the contractor’s price-per-tonne.

Transfer Station Building

The Authority has contracted Stantec Engineering Inc. to design and manage the construction of the Windsor SSO transfer building. The SSO transfer station building will be fully operational at the time of the Green Bin program launch. Authority staff will manage the Windsor SSO transfer station operations and maintain the site. Included in the 2025 budget are cost such as building and site R&M, utilities, janitorial services and shop supplies.

Administrative and Cart Repair Services

The 2025 budget includes the cost to manage the Green Bin cart repair program for the Fall 2025 period. The Green Bin carts include a 10-year warranty on parts however the price does not include the cost to service the carts. The 2025 budget was formed based on the cart manufactures proposed repair and maintenance costs. The cart manufacturer (IPL North America) estimates the Authority will received an estimated 50-55 service requests/call per day post-launch of the program.

The grant-in-lieu of taxes is directly attributable to the new Windsor SSO transfer station building.

Program Start Up Costs – Promotion and Marketing

The 2025 budget includes the initial start up costs to promote and market the Green Bin program. Included in the 2025 budget are costs to kit the Green Bin carts (includes marketing material, compostable bags, and paper inserts), contract a marketing consultant, promote the program through various media outlets (ie radio, social media and mailouts) and advertise at municipal events. The one-time costs will be drawn from the Waste Reduction Reserve.

Green Bin Cart Purchase & Loan repayment

The Authority's reserves will fund the initial Green Bin cart purchases with a portion coming from the Equipment Replacement Reserve and a portion coming from the Regional Landfill Debt Retirement Reserve. The loan payment period will transpire over 5-years plus interest with the loan commencing Fall 2025. The County of Essex and City of Windsor will reimburse the Authority over the term of the loan for the cart purchases.

Revenues

Green Bin Cart Reimbursement

The 2025 budget includes the reimbursement from the County of Essex and City of Windsor for their respective cart order for the Fall 2025 period. An estimated number of carts for both the City of Windsor and County of Essex were included as part of the phase 1 initial cart purchase. The actual reimbursement to the Authority will reflect the actual number of carts order by each respective body.

Green Bin Program Cost Recovery

The 2025 budget includes the cost recovery of the Green Bin program which is proportionately allocated by the estimated number of City of Windsor stops and County of Essex Municipalities (those that are participating in the phase 1 rollout) stops. An estimated number of stops were used in the 2025 budget however the final stop count will be received before the launch of the program. The cost recovery allocation will reflect the actual stop count.

Capital Expenses

Included in the 2025 budget are the costs to purchase computer hardware, a pickup truck, truck decals, a front-end loader, engineer and construct the Windsor SSO transfer station, engineering costs for the construction of the Regional Landfill SSO transfer station (Essex) and the costs to purchase the phase 1 Green Bins carts (which include the costs to purchase the kitchen containers, kit the carts, assemble the carts and deliver the carts).

The computer hardware, pickup truck, truck decals and front-end loader will be drawn from the Waste Reduction reserve.

The estimated costs to engineer and construct the Windsor SSO transfer station building amounts to \$4,384,090 for the 2024 and 2025 calendar years. A draw in the amount of \$2,626,500 will come from the Equipment Replacement Reserve ("ERR") with the remaining \$1,757,590 being loaned from the ERR with a loan repayment of 20 years plus interest. Repayment is anticipated to begin in 2026.

The initial costs to engineer the Regional Landfill SSO transfer station building (Essex) will be loaned from the ERR for \$200,000 and repaid over a 20-years plus interest. Repayment is anticipated to begin in 2026.

The initial costs to purchase the Green bin carts (which include the costs to purchase the kitchen containers, kit the carts, assemble the carts and deliver the carts) will be loaned from the ERR and the Regional Landfill Debt Retirement Reserve and repaid over a 5-year period plus interest with a commencement date of November 1, 2025.

ADVERTISING & PUBLIC EDUCATION PROGRAMS SUMMARY

	2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENDITURES	\$358,000	\$390,550	\$325,800
REVENUE	\$20,000	\$49,400	\$88,100
NET EXPENDITURES	\$338,000	\$341,150	\$237,700

ADVERTISING & PUBLIC EDUCATION PROGRAMS

<u>ACCOUNT TITLE</u>	2024 BUDGET	2024 PROJECTION	2025 BUDGET
<u>EXPENDITURES</u>			
<u>SALARIES & BENEFITS</u>			
1101 Salaries	\$74,300	\$80,000	\$80,000
1200 Benefits	20,700	20,200	22,100
	\$95,000	\$100,200	\$102,100
<u>STAFF EXPENSES</u>			
3001 Mileage	\$500	\$500	\$500
3002 Seminars / Workshops	500	500	500
3002 Training	500	500	500
	\$1,500	\$1,500	\$1,500
<u>ADVERTISING COSTS</u>			
3706 Recycling Program	\$60,000	\$67,000	\$25,000
3715 Collection Calendars - Recycling & Refuse	73,400	74,900	77,000
3707 MHSW Program	8,000	8,000	6,000
3708 Organics Programs	30,000	24,000	14,000
3704 Enviro-Tips Newsletter - Print & Postage	49,000	59,600	52,200
3711 Landfills	3,000	2,350	3,000
3702 Consulting	20,000	20,000	0
	\$243,400	\$255,850	\$177,200
<u>PUBLIC EDUCATION PROGRAM</u>			
<u>EXPENSES</u>			
3701 Display/Exhibit Expenses	\$7,000	\$4,000	\$5,000
3202 Comp. Maintenance - Website Rebuild & Maintenance	6,100	13,700	6,100
3712 Promotional Materials & Gold Star Recycling Program	5,000	5,000	3,000
3702 Municipal Reimbursement - Circular Material Calendars	0	10,300	30,900
	\$18,100	\$33,000	\$45,000
TOTAL EXPENDITURES	\$358,000	\$390,550	\$325,800
<u>REVENUE</u>			
6874 Contribution from Waste Reduction Reserve - Re. P&E	\$20,000	\$20,000	\$0
6699 Circular Material - P&E Funding	0	29,400	88,100
TOTAL REVENUE	\$20,000	\$49,400	\$88,100
NET ADVERTISING & PUBLIC EDUCATION PROGRAM COSTS	\$338,000	\$341,150	\$237,700

FILE: ADVERTISING



Notes to the 2025 Budget Advertising, Promotion & Public Education

Expenses

Advertising Costs

The base advertising budget includes allocations under six programs: Recycling, Collection Calendars, HSP, Organics, Enviro-Tips Newsletter and Landfill. Collection Calendars are provided to each household in Windsor and the 7 County municipalities showing refuse, blue box collection and organics collection days as well as other recycling information.

Public Education Program

The expenses under this program cover the fees and expenses to set up displays at a number of special events and festivals in Essex Windsor such as Earth Day.

Revenues

Circular Materials is subsidizing a portion of the Authority's collection calendar costs and mobile app which pertains to the recycling program. Included as part of the scope of work for Circular Materials is providing residents information about the Blue Box collection services namely, indicating the days and times that recycling collection services will be provided within the Authority's collection calendar.

**REGIONAL LANDFILL SITE - OPERATING
SUMMARY**

	2024 BUDGET	2024 PROJECTION	2025 BUDGET
<u>OPERATIONS</u>			
Expenditures	\$8,546,690	\$7,369,710	\$9,771,400
Recoveries	1,418,130	\$627,000	1,469,500
Net Program Cost	\$7,128,560	\$6,742,710	\$8,301,900
<u>CAPITAL</u>			
Expenditures	\$401,600	\$128,400	\$2,040,900
Revenue	411,100	\$124,800	2,051,400
Net Capital Cost	(\$9,500)	\$3,600	(\$10,500)

REGIONAL LANDFILL - OPERATING BUDGET

31-Oct-24

ACCOUNT TITLE		2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENDITURES				
SALARIES & BENEFITS				
1101	Salaries & Wages	\$758,800	\$799,700	\$870,900
1101	Summer Students	51,100	27,700	25,800
1200	Benefits	265,300	268,900	290,900
1200	Benefits - Post Retirement	15,400	17,300	9,100
		\$1,090,600	\$1,113,600	\$1,196,700
STAFF EXPENSES				
3001	Mileage	\$300	\$300	\$300
3002	Training	4,500	500	4,500
3002	Workshop/Seminars	1,000	0	0
3004	Clothing	5,050	5,500	5,500
3099	Other	500	500	500
		\$11,350	\$6,800	\$10,800
OFFICE EXPENSES				
3101	Telephones/Radios	\$13,000	\$13,400	\$14,000
3102	Courier	1,000	500	500
3103	Printing - Inc. Weighscale Receipts/Copier Toner	500	500	500
3202	Computer Maintenance, Geoware & GPS Software Support	9,600	13,050	16,500
3321	Security & Fire Monitoring	5,200	23,500	5,000
3199	Office Supplies & Other	500	650	500
3106	MOECC Fees - Inc. Manifest Fees	6,500	5,000	5,000
		\$36,300	\$56,600	\$42,000
PURCHASED SERVICES				
3370	Hydrogeological Monitoring Program - Including Capital Expense	\$201,200	\$201,200	\$237,800
3373	Leachate Monitoring	27,100	27,100	28,300
3389	Other Monitoring	7,000	7,000	11,000
3372	Alternative Leachate Management Plan	80,000	80,000	100,000
3371	Landfill Gas Management - IGRS	104,000	108,200	108,000
		\$419,300	\$423,500	\$485,100
OPERATING COSTS				
LEACHATE MANAGEMENT				
3671	Leachate Hauling	\$1,034,700	\$725,000	\$1,040,000
3672	Leachate Treatment	908,600	624,000	875,000
3615	RO Plant and Frac Tank Rental	1,246,130	986,000	1,225,000
3673	RO Consumables	244,100	217,000	307,000
		\$3,433,530	\$2,552,000	\$3,447,000
FUEL				
3604	Fuel - Diesel - Heavy Equipment/Grass Equipment	\$570,400	\$545,000	\$470,000
3430	Fuel - Gasoline - Vehicles	22,000	22,000	22,000
		\$592,400	\$567,000	\$492,000
LANDFILLING EQUIPMENT				
3521	Loan Pmt to Equip Rep Res - Heavy Equip. - (2 units)	\$197,610	\$197,610	\$325,340
3521	Loan Interest - Heavy Equipment - Bulldozers	12,400	11,900	45,560
3601	Maintenance/Repairs/Oil/Grease/Other Consumables	285,000	340,000	345,000
		\$495,010	\$549,510	\$715,900
VEHICLES				
3602	Maintenance/Repairs/Oil/Grease/Other Consumables	\$7,500	\$9,700	\$7,500

REGIONAL LANDFILL - OPERATING BUDGET

31-Oct-24

ACCOUNT TITLE		2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENDITURES				
<u>GRASS EQUIPMENT</u>				
3237	Maintenance/Repairs/Oil/Grease/Other Consumables	\$20,500	\$22,000	\$21,000
<u>ANCILLARY LANDFILL EQUIPMENT</u>				
3420	Maintenance/Repairs/Oil/Grease/Other Consumables	\$50,000	\$50,000	\$50,000
<u>OTHER OPERATING COSTS</u>				
3201	Other Equipment Maintenance	\$5,500	\$1,200	\$5,500
3230	Scale Maintenance	4,300	4,300	4,300
3231	Methane Detection Calibration & Repairs	8,500	5,800	6,000
3232	Safety Supplies	4,000	4,000	4,000
3420	Grounds Maintenance	17,000	6,000	8,500
3470	Roads Maintenance	30,000	31,000	30,000
3401	Building Maintenance - Other	12,500	16,500	22,500
3233	Leachate Collection System Maintenance (Flushing - 2025)	82,800	30,000	70,000
3234	RO Repairs and Maintenance	25,000	70,000	25,000
3236	Leachate Land Application System Maintenance	30,000	3,600	30,000
3399	Bird Control	3,000	3,000	3,000
3431	Utilities	128,000	118,100	135,500
3322	Building Maintenance - Janitorial	6,700	7,500	8,000
3677	Flare Material & Operations Costs re. Gas Collection System	15,000	17,000	15,000
3340	Landfilling Equipment Operators	650,000	607,000	583,000
3613	Grading & Seeding	40,000	0	0
3440	Grant-in-lieu of taxes	30,400	30,400	31,400
3721	Bin Hauling - Metal	2,500	2,000	2,500
3613	Miscellaneous Equipment Rental	18,000	0	10,000
3699	Other Operating Costs	7,000	6,600	4,200
		\$1,120,200	\$964,000	\$998,400
TOTAL OPERATING COSTS		\$5,719,140	\$4,714,210	\$5,731,800
<u>CONTRIBUTIONS</u>				
4115	Contribution to Equipment Replacement Reserve	\$520,000	\$555,000	\$555,000
4116	Contribution to Regional Landfill Reserve - Vine Surcharc	750,000	500,000	1,750,000
		\$1,270,000	\$1,055,000	\$2,305,000
TOTAL EXPENDITURES		\$8,546,690	\$7,369,710	\$9,771,400
RECOVERY				
6770	Recovery of Wages, Benefits & Operating Equipment from LF#2 Perpetual Care	\$44,000	\$54,000	\$62,000
6770	Recovery of Wages, Benefits & Operating Equipment from LF#3 Perpetual Care	48,000	73,000	82,500
6770	Contrib. from Rate Stab. Reserve - Leachate Mgmt.	576,130	0	0
6770	Contrib. from Reg. Landfill Reserve - Leachate Mgmt.	750,000	500,000	1,325,000
		\$1,418,130	\$627,000	\$1,469,500
NET EXPENDITURES		\$7,128,560	\$6,742,710	\$8,301,900

REGIONAL LANDFILL - OPERATING BUDGET

ACCOUNT TITLE		2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENDITURES				
CAPITAL EXPENDITURES				
3806	Computer Hardware & Software	\$10,500	\$16,100	\$4,500
3804	Pickup Truck	40,000	14,400	40,000
3899	Other - Leachate Aerators	60,000	58,500	0
3899	Other - Lawn Tractor	0	0	160,000
3899	Other - Leachate Pump	120,000	0	0
3899	Other - Walk Behind Mower & Rotary Grass Cutter	10,000	39,400	0
3899	Other - Bull Litter Fence	86,100	0	86,100
3899	Other - Methane Detection Maintenance Building	75,000	0	75,000
3899	Other - Asphalt Paving	0	0	150,000
3805	Landfilling Equipment - Bull Dozer	0	0	1,525,300
		\$401,600	\$128,400	\$2,040,900
RECOVERIES (RE: CAPITAL EXPENDITURES)				
6750	Sale of Surplus Equipment - Harper Slope Mower & Pickup	\$20,500	\$12,500	\$15,000
6750	Sale of Surplus Equipment - Sale of 1050 Dozer	0	0	120,000
6815	Contrib. from Equip. Replace. Res. - Pickup Truck	39,500	14,400	40,000
6815	Contrib. from Equip. Replace. Res. - Lawn Tractor	0	0	160,000
6815	Contrib. from Equip. Replace. Res. - Mowing Equipment	10,000	39,400	0
6815	Contrib. from Equip. Replace. Res. - Aerators	60,000	58,500	0
6815	Contrib. from Equip. Replace. Res. - Leachate Pumps	120,000	0	0
6815	Contrib. from Equip. Replace. Res. - Bull Litter Fence	86,100	0	86,100
6815	Contrib. from Equip. Replace. Res. - Methane Detection Maintenance Building	75,000	0	75,000
6815	Contrib. from Equip. Replace. Res. - Asphalt Paving	0	0	150,000
6815	Loan from the Equip. Replace. Res - Bull Dozer	0	0	1,405,300
		\$411,100	\$124,800	\$2,051,400
NET CAPITAL EXPENDITURES		(\$9,500)	\$3,600	(\$10,500)

FILE:REGIONAL LANDFILL - OPERATING



Notes to the 2025 Budget Regional Landfill Site

Expenses

Salaries and Benefits

The salaries and benefits accounts reflect an approved staff complement of one (1) full-time Waste Disposal Supervisor, one (1) full-time and one (1) part-time scale clerk, two (2) full-time inspectors, one (1) full-time environmental technician (who also performs monitoring functions at closed Landfill Sites 2 and 3 on a charge-back basis), and (6) six full-time labourers, three (3) of which are skilled positions and three (3) which are manual labourer positions. The labourers also perform maintenance functions at the closed landfill sites on a charge-back basis.

Purchased Services

The Hydrogeological Monitoring Program includes costs associated with the data collection, analyses and report preparation on groundwater, sediment, leachate collector systems and air emissions at the regional landfill site.

Operating Cost

Leachate Management

Leachate hauling and treatment costs in 2024 are less than budget due to the reduced number of tonnes of leachate hauled and treated. The reduction was due to the City of Windsor Pollution Control Administration placing restrictions on the number of loads that the Authority could deliver to the Lou Romano Water Reclamation Plant.

In 2024, the Authority entered into a contract with Rochem Americas Inc. for a one-year (1) rental agreement for the supply of an on-site RO treatment plant. The 2025 budget includes the cost to continue renting the plant for one (1) additional year.

Landfilling Equipment Loan Repayment and Interest Charges

The purchase of two pieces of heavy equipment for the Regional Landfill Site has been financed by borrowing from reserves and paying back the reserves over the useful life of the equipment.

The maintenance and repair costs include multiple contractual maintenance agreements for the purpose of servicing and maintaining specific landfill equipment. The fees are charged based on the number of machine hours the equipment are in operation. The maintenance contracts for each piece of equipment are adjusted annually based on the Consumer Price Index.

The 2025 budget includes the replacement of the John Deere 1050K Bull Dozer with a new Bull Dozer.

Other

The Authority has entered into a contract with a contractor to provide landfill equipment operators. The contracted amount is based on the number of labour hours the operators have worked in the given year. The rate is adjusted annually based on the Consumer Price Index. The 2025 costs are anticipated to decrease due to less anticipated hours than in previous years.

Contributions

The Authority included in 2025 a contribution to the Regional Landfill Reserve which will be used to assist in funding either the RO system or an alternative on-site leachate treatment solution.

Capital Expenses

The 2025 budget includes the purchase of a pickup truck, lawn tractor, bull litter fences, upgrades to the methane detection system, asphalt paving and the purchase of a new bull dozer which will replace the John Deere 1050K dozer. Funding for these capital purchases will come from the Equipment Replacement Reserve ("ERR") while the bull dozer will be loaned from the ERR with a paid back period of 5 years plus interest.

**TRANSFER STATION NO. 1 (WINDSOR)
SUMMARY**

	2024 BUDGET	2024 PROJECTION	2025 BUDGET
<u>OPERATING</u>			
Expenditures	\$2,390,800	\$2,428,500	\$2,409,900
<u>CAPITAL</u>			
Expenditures	\$110,000	\$0	\$110,000
Revenue	110,000	0	110,000
Net Capital Cost	\$0	\$0	\$0

TRANSFER STATION 1 - (WINDSOR)

29-Oct-24

ACCOUNT TITLE	2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENDITURES			
WAGES, SALARIES & BENEFITS - CITY OF WINDSOR			
3340 Wages - Push Pit Operator	\$127,600	\$132,500	\$132,100
3340 Wages - Overtime	16,500	18,900	18,900
3340 Wages - Utility Attendant (see also 50% Depot)	52,600	47,100	45,900
3340 Benefits	78,000	77,700	78,700
3340 Overhead	103,000	104,400	105,300
	\$377,700	\$380,600	\$380,900
OFFICE EXPENSES & OCCUPANCY COSTS			
3101 Telephone	\$700	\$1,260	\$1,500
3431 Utilities	50,000	52,300	54,000
3321 Security	200	100	200
3322 Janitorial	10,000	10,000	10,000
	\$60,900	\$63,660	\$65,700
OPERATING COSTS			
3720 Waste Hauling	\$1,705,000	\$1,729,100	\$1,712,300
3699 Rental Equipment	1,000	500	1,000
3601 Equipment Repairs & Maintenance	35,000	45,000	45,000
3401 Building Repairs & Maintenance	14,000	13,000	14,000
3699 Miscellaneous Expense	1,000	1,000	1,000
3699 Site Maintenance/Concrete & Asphalt Repairs	1,000	1,000	1,000
3533 Loan Repay to Equip. Replacement Reserve - Building & Engineering (2008-27)	79,000	79,000	79,000
3533 Interest on Loan from Equip. Replacement Reserve - Building & Engineering	13,400	12,840	7,200
3412 Sprinkler Repairs & Maintenance	2,800	2,800	2,800
4115 Contribution to Equipment Replacement Reserve	100,000	100,000	100,000
	\$1,952,200	\$1,984,240	\$1,963,300
TOTAL OPERATING EXPENDITURES	\$2,390,800	\$2,428,500	\$2,409,900
CAPITAL EXPENSES			
3899 Capital - Paving and Concrete Rebuild	\$110,000	\$0	\$110,000
TOTAL CAPITAL EXPENDITURES	\$110,000	\$0	\$110,000
RECOVERIES (RE: CAPITAL EXPENDITURES)			
6815 Contrib. from Equip. Replacement Reserve - Paving and Concrete Rebuild	\$110,000	\$0	\$110,000
	\$110,000	\$0	\$110,000
NET CAPITAL EXPENDITURES	\$0	\$0	\$0



Notes to the 2025 Budget Transfer Station #1

Expenses

In October 2006 the City of Windsor ("City") and County of Essex ("County") approved an Amendment to the May 1994 Agreement that created the Authority which highlighted the Transfer Station No. 1 facility. The Amendment assigned the Transfer Station to the Authority which forms part of the Authority's integrated waste management system and facilities. The Parties agreed that the Authority would continue to contract the City for the day-to-day operations of Transfer Station 1.

Salaries and Benefits

Salaries and benefits represent fees from the City to the Authority to provide the Transfer Station operator and utility attendants. The utility attendant dedicates 50% of their time to the Transfer Station program and the remaining time to the Windsor Public Drop Off Depot program. This individual provides relief to the scale staff and Transfer Station staff. In addition, this individual assists in the overall site maintenance around the Public Depot Off and the Transfer Station building. The supervisor costs who is responsible for the Public Drop off Depot and Transfer Station is reported in the Public Drop-Off Depot program.

Operating Costs

The Authority contracts the waste hauling services from the Transfer Station 1 site to the Essex-Windsor Regional Landfill ("Landfill"). The Transfer Station building receives waste from municipalities (including the City, Town of Tecumseh, and the Municipality of Lakeshore), Industrial/Commercial/Institutional, the Public Drop Off Depot bins, and residual from the Recycling Centre. The Authority pays the contractor a price-per-tonne to transport the waste to the Landfill.

Loan Repayment & Interest – Building & Engineering

The Transfer Station building was retrofitted from 2006 to 2008. The project was funded by a loan from the Equipment Replacement Reserve ("ERR") in the amount of \$1,581,448, payable over a 20-year period plus interest.

Contribution to Equipment Replacement Reserve – Push Pits & Compactors

In 2008, new push pits and compactors were acquired for the Transfer Station building, and a contribution to the ERR is made annually to fund major equipment repairs and replacements.

Capital Expenses

The 2025 budget includes the cost of paving and concrete work in and around the Transfer Station building. The capital purchase will be funded through a contribution from the ERR.

**TRANSFER STATION NO. 2
AND
PUBLIC DROP-OFF DEPOT (KINGSVILLE)
SUMMARY**

	2024 BUDGET	2024 PROJECTION	2025 BUDGET
<u>OPERATING</u>			
Expenditures	\$876,100	\$907,500	\$917,200
Revenue	15,000	11,000	15,000
Net Program Cost	\$861,100	\$896,500	\$902,200
<u>CAPITAL</u>			
Expenditures	\$58,000	\$277,200	\$52,500
Revenue	50,000	261,100	50,000
Net Capital Cost	\$8,000	\$16,100	\$2,500

TRANSFER STATION 2/PUBLIC DROP-OFF DEPOT - (KINGSVILLE)

29-Oct-24

ACCOUNT TITLE		2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENDITURES				
SALARIES & BENEFITS				
1101	Salaries & Wages	\$151,200	\$158,300	\$160,000
1200	Benefits	52,200	53,600	54,900
1200	Benefits - Post Retirement	8,600	9,000	9,100
		\$212,000	\$220,900	\$224,000
STAFF EXPENSES				
3002	Training	\$500	\$500	\$500
3004	Clothing	1,200	1,300	1,300
		\$1,700	\$1,800	\$1,800
OFFICE EXPENSES				
3101	Telephone & Internet	\$3,000	\$3,000	\$3,000
3103	Weighscale Receipts	200	200	400
3202	Geoware Software Support & Computer Maintenance	4,300	4,000	4,300
3221	Safety Supplies	500	500	500
3221	Security & Fire Monitoring	8,000	8,000	8,000
		\$16,000	\$15,700	\$16,200
OCCUPANCY COSTS				
3431	Utilities	\$8,700	\$7,400	\$8,700
3440	Grant In Lieu of Taxes	11,300	10,900	11,300
		\$20,000	\$18,300	\$20,000
OPERATING COSTS				
3201	Other Equipment Maintenance	\$300	\$300	\$300
3230	Scale Maintenance	6,000	6,000	6,000
3420	Grounds Maintenance	15,500	9,000	15,500
3470	Roads Maintenance	5,000	5,000	5,000
3401	Building Maintenance	9,000	8,400	9,000
3601	Equipment Maintenance	33,000	45,500	35,000
3604	Fuel - Diesel	25,400	25,000	25,400
3340	Equipment Operator	149,300	157,100	160,000
3720	Waste Hauling	306,000	315,700	322,000
3721	Bin Hauling - OCC/Metal	17,000	20,800	17,000
3699	Other Operating Costs - Inc. Signage	4,900	3,000	5,000
4115	Contribution to Equipment Replacement Reserve	55,000	55,000	55,000
		\$626,400	\$650,800	\$655,200
TOTAL OPERATING EXPENDITURES		\$876,100	\$907,500	\$917,200

TRANSFER STATION 2/PUBLIC DROP-OFF DEPOT - (KINGSVILLE)

29-Oct-24

ACCOUNT TITLE		2024 BUDGET	2024 PROJECTION	2025 BUDGET
<u>REVENUE</u>				
6799	Scrap Metal and Used Auto Batteries Sales	\$15,000	\$11,000	\$15,000
<u>CAPITAL EXPENSES</u>				
3806	Computer Hardware & Software	\$8,000	\$16,100	\$2,500
3810	Capital Misc. - Asphalt (2025)	50,000	30,000	50,000
3810	Capital Misc. - Scale House Rebuild (Commenced in 2023; Completed 2024)	0	231,100	0
		\$58,000	\$277,200	\$52,500
<u>RECOVERIES (RE: CAPITAL EXPENDITURES)</u>				
4115	Cont. from Equip. Replace. Res. - Asphalt	\$50,000	\$30,000	\$50,000
4115	Contrib. from Equip. Replace. Res. - Scale House	0	231,100	0
		\$50,000	\$261,100	\$50,000
NET CAPITAL EXPENDITURES		\$8,000	\$16,100	\$2,500



Notes to the 2025 Budget Transfer Station #2

Expenses

Salaries and Benefits

The program includes salaries and benefits for one (1) full-time waste inspector, one (1) full-time scale clerk and one (1) part-time scale clerk.

Operating Costs

Waste Hauling

The Authority contracts the waste hauling services from the Transfer Station 2 site to the Essex-Windsor Regional Landfill. The Transfer Station 2 building receives waste from municipalities (including the Town of Kingsville and Municipality of Leamington), Industrial/Commercial/Institutional, and residentially delivered waste. The Authority pays the contractor a price per tonne to haul the waste to the Landfill.

Equipment Operators

The Authority contracts the heavy equipment labourer at the Transfer Station 2 site. The contractor is paid an hourly rate and the rate is subject to an annual price increase based on changes to the Consumer Price Index.

Capital Expenses

The 2025 budget includes asphalt work surrounding the new scale house and the Transfer Station building. The capital purchase will be funded by a contribution from the Equipment Replacement Reserve ("ERR").

The 2024 budget includes the costs to construct a new scale house. The full costs were included as part of the 2023 budget however the project was not completed until 2024. The capital purchase will be funded by a contribution from the ERR.

**ESSEX - WINDSOR DROP - OFF DEPOT (WINDSOR)
SUMMARY**

	2024 BUDGET	2024 PROJECTION	2025 BUDGET
<u>OPERATING</u>			
Expenditures	\$1,605,300	\$1,506,210	\$1,561,500
Revenue	130,000	173,500	267,200
Net Program Cost	\$1,475,300	\$1,332,710	\$1,294,300
<u>CAPITAL</u>			
Expenditures	\$8,000	\$24,000	\$6,000
Revenue	0	0	0
Net Capital Cost	\$8,000	\$24,000	\$6,000

ESSEX - WINDSOR DROP-OFF DEPOT (WINDSOR)

ACCOUNT TITLE	2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENDITURES			
WAGES, SALARIES & BENEFITS - CITY OF WINDSOR			
3340 Wages - Weighscale Operators	\$182,000	\$182,100	\$162,000
3340 Wages - Depot Hill Attendant	123,200	127,400	127,400
3340 Wages - Utility Attendant (see also 50% Trans. Stn.)	52,600	47,100	47,100
3340 Overtime	41,700	41,900	41,700
3340 Wages - Students	39,000	38,900	40,300
3340 Salaries - Supervisors (for Depot and Trans. Stn.)	112,200	111,800	120,400
3340 Benefits	141,300	140,800	135,800
3340 Overhead	118,200	121,900	141,600
	\$810,200	\$811,900	\$816,300
OFFICE EXPENSES			
3103 Printing - Weigh Scale Tickets	\$1,000	\$500	\$1,000
3431 Utilities (Allocation)	12,500	12,500	12,500
3103 Telephone	200	0	0
3103 Office Supplies	500	0	0
3202 Computer Maintenance & Geoware Software Support	11,100	10,800	11,000
	\$25,300	\$23,800	\$24,500
OPERATING COSTS			
3613 Pick-ups, Sweeper (City of Windsor supplied)	\$14,600	\$15,000	\$16,600
3601 Backhoe - Fuel - R&M	28,000	35,000	37,000
3440 Grant -In- Lieu of Property Taxes	33,300	33,560	34,600
3721 Public Disposal Area Bin Hauling	545,500	477,200	480,000
3321 Security Monitoring, Repairs & Patrol	2,000	1,000	2,000
3420 Grounds Maintenance Inc. Signage	25,000	21,000	25,000
3401 Scalehouse Maintenance - Other/Janitorial	25,000	17,600	25,000
3230 Scale Maintenance	22,000	15,100	22,000
3401 Depot Repairs & Maintenance	20,000	16,300	20,000
3699 Other Operating Costs	1,500	1,500	1,500
3721 Metal Bins Hauling	24,900	11,600	25,000
3721 Green Bin Hauling	0	0	5,000
3721 Railway Ties Bin Hauling/Freight	3,000	650	2,000
4115 Contribution to Equipment Replacement Reserve	25,000	25,000	25,000
	\$769,800	\$670,510	\$720,700
TOTAL EXPENDITURES	\$1,605,300	\$1,506,210	\$1,561,500
REVENUE			
6799 Circular Material - Residential Recycling Depot Subsidy	\$0	\$45,500	\$137,200
6774 Sale of Metal	130,000	128,000	130,000
TOTAL REVENUE	\$130,000	\$173,500	\$267,200
CAPITAL EXPENDITURES			
3806 Computer Hardware and Security Systems (Inc. Cameras)	\$8,000	\$24,000	\$6,000
	\$8,000	\$24,000	\$6,000



Notes to the 2025 Budget Public Drop Off Depot (Windsor)

Expenses

Salaries & Benefits – City of Windsor

The City of Windsor is contracted by the Authority to operate the Public Drop Off Depot. Included as part of the City of Windsor contract are cost for staff salaries and benefits which include a supervisor, scale operators, depot attendant and utility attendant. The utility attendant dedicates 50% of their time to the Transfer Station program and remaining time to the Windsor Public Drop Off Depot program. This individual provides relief to the scale staff and Transfer Station staff. In addition, this individual assists in the overall site maintenance around the Public Depot Off and the Transfer Station building. The supervisor cost (who is responsible for the Public Drop off Depot and Transfer Station) is reported in the Public Drop-Off Depot program.

Operating Costs

Bin Hauling

The Authority contracts the Public Disposal Area Bin Hauling and is charged a price per haul. The contract has a term date of January 1, 2021 to December 31, 2028. The haul rate is adjusted annually based on the change in the Consumer Price Index year over year.

Revenues

In 2024/25, the Authority will receive a subsidy from Circular Materials to operate the residential recycling drop off depot on behalf of Circular Materials and PROs. As part of the agreement, contracted City staff are responsible to inspect and direct residents to dispose of all residentially delivered recyclable material to the onsite Circular Materials waste bin. The subsidy has been included in the 2025 budget.

Capital

The 2025 budget includes upgrades to security, computer and camera equipment on the site.

**REGIONAL LANDFILL - OTHER
SUMMARY**

	2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENDITURES	\$10,300,180	\$10,934,930	\$10,954,020
<u>CAPITAL</u>			
Expenditures	\$8,965,000	\$9,545,890	\$3,688,000
Revenue	8,965,000	9,545,890	3,688,000
Net Capital Cost	\$0	\$0	\$0

REGIONAL LANDFILL - OTHER

ACCOUNT TITLE	2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENSES			
4172 Contrib. to Reg LF Debt Retire. Res. - Sun Life Debenture	\$6,069,930	\$6,069,930	\$6,266,860
4172 Contribution to Perpetual Care Reserve - <i>\$500,000 annual contribution was suspended effective 2012. Contributions will begin again in 2032 after the last debenture payment is made in 2031.</i>	0	0	0
3691 Annual Residential Compensation - \$0.352/tonne	86,900	94,400	91,600
3690 Town of Essex Host Compensation January - June 2024 - \$11.014/tonne July - December 2024 - \$11.344/tonne	3,468,540	3,561,300	3,344,800
3522 Loan Repayment to Reserves - Development of Cell #3 South	649,810	1,184,300	1,225,760
3522 Interest on Loan from ERR - Cell #3 South	25,000	25,000	25,000
TOTAL EXPENDITURES	\$10,300,180	\$10,934,930	\$10,954,020
CAPITAL EXPENSES			
3872 Regional Landfill - Gas collection wellfield installation; blower; engineering/ consulting (Per Ontario Reg. 347)	\$500,000	\$438,300	\$500,000
3873 Consultant - Engineering Design & Construction Management for Cell # 5 North	465,000	353,160	300,000
3873 Future Cell Development - Cell #5 North Construction	8,000,000	8,754,430	2,888,000
TOTAL CAPITAL EXPENDITURES	\$8,965,000	\$9,545,890	\$3,688,000
RECOVERIES (RE: CAPITAL EXPENDITURES)			
6870 Contribution for Regional Landfill Reserve - Gas Collection	\$500,000	\$438,300	\$500,000
6873 Contribution from Future Cell Development Reserve - Engineering for Cell #5 North	465,000	353,160	300,000
6873 Loan from Future Cell Development Reserve - Cell #5 North Construction	0	4,774,260	2,888,000
6873 Contribution from Future Cell Development Reserve - Cell #5 North Construction	3,186,540	3,980,170	0
6801 Loan from Rate Stabilization Reserve - Cell #5 North Construction	4,813,460	0	0
	\$8,965,000	\$9,545,890	\$3,688,000
NET CAPITAL EXPENDITURES	\$0	\$0	\$0



Notes to the 2025 Budget Regional Landfill Other

Expenses

Debt Retirement Reserve Contribution

On October 4, 2005, the Board of Directors of the Authority adopted a schedule of contributions to the Debt Retirement Reserve that projects the annual contribution amount to the year 2031. The schedule is used to estimate the future annual contribution amounts so that the Authority can meet the debenture payments to Sun Life for the capital required to construct the Regional Landfill. The scheduled increase from 2024 to 2025 is \$196,930.

Contribution to Perpetual Care Reserve Fund

The Authority has approved a Perpetual Care Reserve Fund for the Essex-Regional Landfill Site in order to have a pool of funds available to cover perpetual care costs when the Essex-Windsor Regional Landfill is eventually closed. The annual amount to be contributed to the Reserve is based on a number of factors, including annual tonnage, the projected site life, and compaction ratios. The firm ("KPMG") was engaged in 2006 to review the key assumptions used by Administration of the Authority in calculating the annual contribution to the Reserve. Their report, which was received by the Authority Board on June 6, 2006, noted "KPMG is satisfied as to the current reasonableness of these assumptions". The contribution remained in effect until 2011 for the amount of \$500,000 a year.

During the Business Review completed in 2011 by Stantec, it was recommended that the annual contribution to the Perpetual Care Reserve be suspended until 2031 (the year Sun Life debenture is paid in full). At that time the annual contribution to the Debt Retirement Reserve will be approx. \$7.6M. It is the consultant's recommendation that at that time the \$7.6M available funds be contributed to the Perpetual Care Reserve until the landfill is at capacity (estimated at 2040 based on current tonnage levels).

Town of Essex Compensation

The host municipal agreements originally signed by the City of Windsor, County of Essex and the Authority with the Townships of Colchester North and Colchester

South require that compensation be paid to the host municipality. The Town of Essex is now the beneficiary of those payments following municipal amalgamation.

Loan Repayment & Interest

In 2018 the Authority constructed Cell #3 South at the Regional Landfill. Funding for this project included a contribution from both the Future Cell Development Reserve and the Rate Stabilization Reserve (see the budget detail page for a breakdown). The balance of the cost to develop the cell was budgeted to be loaned from the Rate Stabilization Reserve and repaid over 5 years plus interest. The first loan payment was made in 2022. The loan payment and interest have been adjusted in the 2024 budget as per the approved loan repayment schedule.

Capital Expenses

The 2025 budget includes an estimate for the engineering, material and construction cost for the expansion of the landfill gas collection wellfield required per Ontario Regulation 347. As part of the Cell #5 North construction project, the header pipes, wellheads and connections are scheduled to be completed in 2024/25.

In 2024, the construction contract was awarded to Sterling Ridge Group Inc. in the amount of \$12,247,120. The 2025 budget includes the remaining costs to manage and construct Cell #5 North. A contribution and loan from the Future Cell Development Reserve will fund both the engineering and construction costs of Cell #5 North. The loan portion which amounts to \$7,962,260 will be repaid in annual installments over an estimated 5 years plus interest.

**PERPETUAL CARE SITE NO. 2
SUMMARY
Kingsville and Leamington**

	2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENDITURES	\$344,000	\$341,030	\$344,900
RECOVERIES	299,460	299,460	304,900
NET EXPENDITURES	(\$44,540)	(\$41,570)	(\$40,000)
Accum. Surplus - Beg. of Year	\$44,540	\$81,570	\$40,000
Accum. Surplus - End of Year	\$0	\$40,000	\$0

PERPETUAL CARE SITE 2 - Kingsville and Leamington

ACCOUNT TITLE	2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENDITURES			
SALARIES & BENEFITS			
3395 Salaries, Wages & Benefits	\$49,000	\$49,000	\$57,000
	\$49,000	\$49,000	\$57,000
PURCHASED SERVICES			
3370 Consulting - Hydrogeology & Well Repair/Decomm.	\$68,900	\$68,900	\$65,000
3695 EWSWA Administration Fee	15,000	15,000	15,000
	\$83,900	\$83,900	\$80,000
OCCUPANCY COSTS			
3441 Insurance	\$24,800	\$24,800	\$25,600
3431 Utilities	4,000	5,530	6,000
3699 CSX - Right-of-Way Lease	2,300	2,300	2,300
	\$31,100	\$32,630	\$33,900
OPERATING COSTS			
3672 Leachate Treatment	\$90,000	\$92,000	\$95,000
3420 Grass & Trees Maintenance	15,000	15,000	15,000
3420 Grounds Maintenance	25,000	1,500	25,000
3233 Leachate Collection System (Flushing 2024)	19,000	16,000	8,000
3234 Leachate - Forcemain Maintenance	30,000	50,000	30,000
3603 Vehicle Operating Costs (Consumables)	1,000	1,000	1,000
	\$180,000	\$175,500	\$174,000
TOTAL EXPENDITURES	\$344,000	\$341,030	\$344,900
RECOVERIES			
6522 Contributions from Municipalities	\$299,460	\$299,460	\$304,900
TOTAL RECOVERIES	\$299,460	\$299,460	\$304,900
Excess of Expenditures over Recoveries	(\$44,540)	(\$41,570)	(\$40,000)
Accumulated Surplus - Beg. of Year	\$44,540	\$81,570	\$40,000
Accumulated Surplus - End of Year	\$0	\$40,000	\$0

2025

PERPETUAL CARE - LANDFILL SITE NO. 2

Cost Recovery From Municipalities

MUNICIPALITY	SHARE OF PERPETUAL CARE	2025 REQUIRED FROM MUNICIPALITY	2024 REQUIRED FROM MUNICIPALITY
Kingsville	25.10%	\$76,530	\$75,164
Leamington	74.90%	\$228,370	\$224,296
	100.00%	\$304,900	\$299,460



Notes to the 2025 Budget Perpetual Care – Landfill #2

Expenses

Salaries & Benefits

This account is for the share of salaries and benefits for staff to perform ground maintenance, grass-cutting activities and one week for the Environmental Technician to conduct monitoring activities. It also includes a pro-rata share of the salaries of the Manager of Waste Disposal and Supervisor of Waste Disposal who oversee the post-closure activities at the site.

Purchased Services

The Consulting fees are to conduct compliance monitoring, decommissioning and replacement of damaged wells.

The EWSWA Administration Fee relate to Administration labour time which includes the General Manager, Manager of Finance and Administration, Admin. Assistant, Exec. Secretary and Accounting Clerks.

Operating Costs

With the closure of the site in 1993, the only remaining major operating cost is for leachate treatment. The leachate collection system is connected via a forcemain and pumped directly to the Kingsville pollution control plant where it is treated.

The leachate collection system is scheduled to be flushed in 2024.

Capital

There are no capital projects budgeted in 2025.

**PERPETUAL CARE SITE NO. 3
SUMMARY
Windsor, Tecumseh & Lakeshore**

	2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENDITURES	\$774,900	\$618,900	\$667,500
RECOVERIES	429,390	429,390	452,210
NET EXPENDITURES	(\$345,510)	(\$189,510)	(\$215,290)
Accum. Surplus - Beg. of Year	\$345,510	\$404,800	\$215,290
Accum. Surplus - End of Year	\$0	\$215,290	\$0

PERPETUAL CARE - LANDFILL # 3 - Windsor, Tecumseh & Lakeshore

ACCOUNT TITLE	2024 BUDGET	2024 PROJECTION	2025 BUDGET
EXPENDITURES			
SALARIES & BENEFITS			
3395 Salaries, Wages & Benefits	\$63,000	\$63,000	\$72,500
	\$63,000	\$63,000	\$72,500
PURCHASED SERVICES			
3370 Monitoring Program - Capital/Well Decommissioning	\$94,500	\$94,500	\$73,700
3695 EWSWA Administration	31,400	31,400	31,400
3301 Consulting	10,000	0	10,000
	\$135,900	\$125,900	\$115,100
OCCUPANCY COSTS			
3441 Insurance	\$30,000	\$30,000	\$30,900
3431 Utilities	8,000	5,500	8,000
	\$38,000	\$35,500	\$38,900
OPERATING COSTS			
3106 Manifest Fee (M.O.E.)	\$3,000	\$1,500	\$3,000
3420 Site & Grounds Maintenance	50,000	50,000	50,000
3233 Leachate Collection System (Flushing '25)	205,000	150,300	105,000
3234 Leachate Spring Repair	2,000	0	5,000
3603 Vehicle Operating Costs (Consumables)	1,000	1,000	1,000
3671 Leachate Hauling	225,000	170,000	225,000
3672 Leachate Treatment	27,000	21,700	27,000
3699 Resident Compensation Re: ECA Condition #35	25,000	0	25,000
	\$538,000	\$394,500	\$441,000
	\$774,900	\$618,900	\$667,500
RECOVERIES			
6522 Contributions from Municipalities	\$429,390	\$429,390	\$452,210
	\$429,390	\$429,390	\$452,210
Excess of Expenditures over Recoveries	(\$345,510)	(\$189,510)	(\$215,290)
Accumulated Surplus - Benning of Year	\$345,510	\$404,800	\$215,290
Accumulated Surplus - End of Year	\$0	\$215,290	\$0

FILE: PERP.CARE #3

2025 BUDGET

PERPETUAL CARE - LANDFILL SITE NO. 3

Cost Recovery From Municipalities

MUNICIPALITY	SHARE OF PERPETUAL CARE	AMT. REQUIRED FROM MUNICIPALITY (EXCLUDING LEACHATE TREATMENT)	AMT. REQUIRED FROM MUNICIPALITY FOR LEACHATE TREATMENT		2025 REQUIRED FROM MUNICIPALITY	2024 REQUIRED FROM MUNICIPALITY
			%	\$		
Tecumseh	3.40%	\$14,457	41.67%	\$11,251	\$25,708	\$24,932
Lakeshore	4.76%	\$20,240	58.33%	\$15,749	\$35,989	\$34,903
Windsor	91.84%	\$390,513	0.00%	\$0	\$390,513	\$369,555
	100.00%	\$425,210	100.00%	\$27,000	\$452,210	\$429,390



Notes to the 2025 Budget Perpetual Care – Landfill #3

Expenses

Salaries & Benefits

This account is for the share of salaries and benefits for staff that perform the scheduled maintenance and monitoring activities at the site during the year. This includes the required site inspections, road patrols, grass cutting, tree and grounds maintenance, and environmental monitoring. It also includes a pro-rata share of the salaries of the Manager of Waste Disposal and Supervisor of Waste Disposal who oversee the post-closure activities at the site.

Purchased Services

The annual compliance monitoring program includes costs associated with the sampling, testing and reporting of groundwater, leachate, sediment, air emissions and supplemental tasks.

Operating Costs

The only major operating cost since this landfill closed in 1997 is for leachate management. The leachate collection system requires a system flush which was postponed to 2025.

The Authority has contracted a hauler to transport the leachate to the City of Windsor pollution control facilities. The hauler is paid a price-per-tonne and the price is subjected to an annual price increase based on changes to the Consumer Pricing Index.

The Windsor pollution control facility treats the leachate and charges the Authority for the municipalities (Town of Tecumseh and the Municipality of Lakeshore) who are responsible for perpetual care of Landfill #2 by their respective shares.

The remainder of the operating cost is to maintain the road, drainage, landfill cap, and any other infrastructure at the site.

Capital

There are no capital projects budgeted in 2025.

**Essex-Windsor Solid Waste Authority
Schedule of Fees**

Rate Type - Municipal	2025 Rate	2024 Rate	Unit of Measure	Description
Municipally Delivered Refuse - Total Waste Management Fee	\$43.00	\$42.00	Per Tonne	
Water & Waste Water Treatment Plant Residue	\$68.00	\$66.00	Per Tonne	
Municipally Delivered Pallets	See Organics	See Organics	Per Tonne	
Municipally Delivered Street Sweepings	\$14.00	\$14.00	Per Tonne	
Municipally Delivered Organics	\$44.00	\$43.00	Per Tonne	
Non-Residentially Collected Refuse	\$43.00	\$43.00	Per Tonne	Re: Construction and Demolition
Rate Type - Residential	2025 Rate	2024 Rate	Unit of Measure	Description
Refuse - Residentially Delivered	4 Loads at \$5	4 Loads at \$5	Kilograms	If weight is 100kg or less.
Refuse - Residentially Delivered - After \$5 Loads Exhausted (See also minimum charge below)	\$105.00	\$105.00	Per Tonne	
Refuse - Residentially Delivered - Minimum Fee (Applies after \$5 loads are exhausted)	\$10.00	\$10.00	Minimum Flat Fee	If load is less than 100 kg and \$5 loads exhausted.
Organics - Residentially Delivered Leaves, Tree Trimmings, Brush, Other	No Charge	No Charge	Per Load	
Organics - Residentially Delivered Grass	\$3 Per Bag \$15 Per Truck or Trailer	\$3 Per Bag \$15 Per Truck or Trailer	Each	
Other - Tires - Passenger	\$0.00	\$0.00	Per Tire	Revised January 2021 - No longer allowed to charge for tire disposal.
Other - Tires - Light Truck	\$0.00	\$0.00	Per Tire	
Other - Tires - Medium Truck	\$0.00	\$0.00	Per Tire	
Other - Tires - Farm Tractor	\$0.00	\$0.00	Per Tire	
Other - Residential Pallets	\$53.00	\$53.00	Per Tonne	
Other Refrigerants	\$20.00	\$20.00	Per Unit	
Other - Railway Ties	\$105.00	\$105.00	Per Tonne	
Other - White Goods	No Charge	No Charge	Per Unit	
Other - Recyclables	No Charge	No Charge	Per Load	
Other - Household Chemical Waste	No Charge	No Charge	Per Load	

**Essex-Windsor Solid Waste Authority
Schedule of Fees**

Rate Type - Industrial / Commercial/ Institutional (ICI)	2025 Rate	2024 Rate	Unit of Measure	Description
Refuse - ICI Refuse Delivered to the Regional Landfill	\$68.00	\$66.00	Per Tonne	Gate Rate
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$63.00	\$61.00	Per Tonne	1,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$62.00	\$60.00	Per Tonne	2,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$61.00	\$59.00	Per Tonne	3,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$60.00	\$58.00	Per Tonne	4,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$59.00	\$57.00	Per Tonne	5,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$58.00	\$56.00	Per Tonne	10,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$54.00	\$52.00	Per Tonne	20,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$47.00	\$45.00	Per Tonne	30,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered to Transfer Stations	\$75.00	\$73.00	Per Tonne	Gate Rate
Refuse - ICI Delivered Refuse	\$10.50	\$7.30	Minimum Fee	Minimum Fee
Organics - ICI Organics Delivered to Transfer Stations or Regional Landfill	\$53.00	\$53.00	Per Tonne	
Organics - ICI Delivered Organics	\$5.30	\$5.30	Minimum Fee	Minimum Fee
Other - Asbestos	\$150.00	\$150.00	Per Tonne	+ \$150 Per Load Flat Fee
Other - Dig Out Fee	\$75.00	\$75.00	Per Dig Out	
Other - Contaminated Soil to be Landfilled	\$40.00 (Jan - March) \$50.00 (April - Dec)	\$40.00	Per Tonne	
Other - Greenhouse Vines and/or Growing Medium to be Landfilled	\$68.00	\$45 (Jan-Aug) \$66 (Sept-Dec)	Per Tonne	
Other - ICI Pallets Delivered to Transfer Station #2 and Regional Landfill	\$53.00	\$53.00	Per Tonne	
Other - Refrigerants	\$20.00	\$20.00	Per Unit	
Other - Weigh Ticket	\$7.00	\$7.00	Per Ticket	
Other - Railway Ties	\$105.00	\$105.00	Per Tonne	
Other - White Goods Without Refrigerants	No Charge	No Charge	Per Unit	
Other - Recyclables	No Charge	No Charge	Per Load	
Approved Charities - Loads Delivered to Transfer Stations	\$21.00	\$19.00	Per Tonne	
Approved Charities - Loads Delivered to Transfer Stations - Minimum Fee	\$5.00	\$5.00	Minimum Fee	Minimum Fee
Approved Charities - Loads Delivered to Regional Landfill	\$0.00	\$0.00	Per Tonne	