

Essex-Windsor Solid Waste Authority

2024 OPERATIONAL PLAN AND BUDGET



DRAFT

November 7, 2023

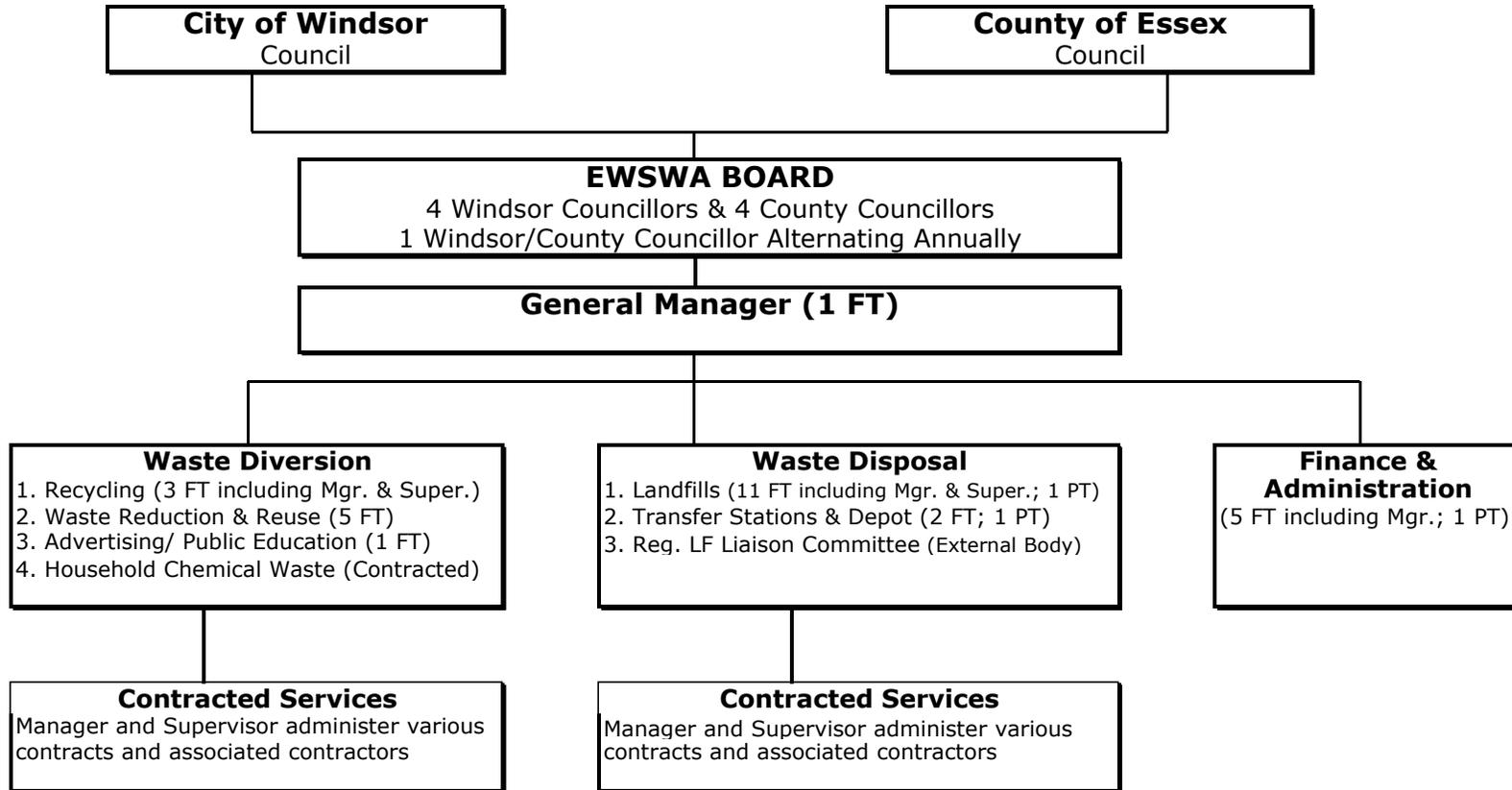
Essex-Windsor Solid Waste Authority

2024 Budget

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The Essex - Windsor Solid Waste Authority



Total: 27 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 Municipal 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 Municipal 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 mandatory Blue Box recycling program, as well as the following other waste reduction programs: grass cycling; backyard composting; yard waste composting; white goods collection and recycling; municipal hazardous or special waste management; electronics; tires; mixed metals; and, public education programs in support of the waste reduction programs.

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, sale of recyclable materials (e.g. newsprint, metal cans and glass containers) payments by product stewards (eg. Stewardship Ontario for blue box program related costs) 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 2036.
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.

2024 EWSWA Budget
Operating Budget Summary Table (Including Perpetual Care)

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Operating Expenditures	2023 Budget \$	2023 Projection \$	2024 Budget \$
Committee Expenses	13,000	5,910	13,000
Administration	2,157,360	2,108,330	2,258,750
Total - Administration & Committee	2,170,360	2,114,240	2,271,750
Realty	26,850	16,030	27,530
Total - Realty	26,850	16,030	27,530
Recycling Program	10,710,650	10,637,975	8,163,390
Municipal Hazardous or Special Waste Program	482,300	443,400	723,900
Waste Reduction/ Reuse	1,491,800	1,403,350	1,505,200
Advertising/ Public Education	386,920	370,140	358,000
Total - 3R's Programs	13,071,670	12,854,865	10,750,490
Regional Landfill - Operating Expenditures	5,104,680	5,265,160	8,546,690
Total - Landfill Operations	5,104,680	5,265,160	8,546,690
Transfer Stn. 1 (Windsor)	2,377,830	2,378,660	2,390,800
Transfer Stn. 2 (Kingsville)	847,790	851,890	876,100
Public Drop-Off (Windsor)	1,597,340	1,546,350	1,605,300
Total Transfer Stations and Waste Deport Operations	4,822,960	4,776,900	4,872,200
Sub-Total Operating Exp. Before "Reg. Landfill - Other" Expenses	25,196,520	25,027,195	26,468,660
Contrib. to Reg. Landfill Debt Retirement Reserve - Sun Life Debenture (Last Pmt. 2031)	5,879,400	5,879,400	6,069,930
Contribution to Regional Landfill Perpetual Care Reserve - Scheduled to Resume in 2032	0	0	0
Town of Essex Compensation	3,284,500	3,642,500	3,468,540
Annual Residential Compensation	104,900	92,560	86,900
Loan Repayment to Reserves - Development of Cells #3	616,070	616,070	649,810
Loan Interest - Cell #3 South	25,000	25,000	25,000
Total - Regional Landfill - Other	9,909,870	10,255,530	10,300,180
Sub-Total Operating Expenditures (Including Reg. Landfill - Other)	35,106,390	35,282,725	36,768,840

**2024 EWSWA Budget
Operating Budget Summary Table (Including Perpetual Care)**

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Other Expenditures	2023 Budget \$	2023 Projection \$	2024 Budget \$
Landfill #2 Perpetual Care - Current Year Expenditures	362,300	301,600	344,000
Landfill #3 Perpetual Care - Current Year Expenditures	754,000	473,630	774,900
Total - Perpetual Care Costs - Landfill Sites #2 & #3	1,116,300	775,230	1,118,900
Recycling	219,600	118,700	12,500
Waste Reduction	0	0	1,644,400
Regional Landfill	315,500	375,770	401,600
Transfer Station #2 (Kingsville)	181,500	239,700	58,000
Transfer Station #1 (Windsor)	110,000	0	110,000
Windsor Depot	5,000	0	8,000
Regional Landfill - Other	831,800	343,740	8,965,000
Total - Capital Works	1,663,400	1,077,910	11,199,500
Grand Total - Operating , Perpetual Care and Capital Expenditures	37,886,090	37,135,865	49,087,240
Total - Revenue	34,128,710	35,523,090	45,855,820
Total - Excess of Revenue over Expenditures	(3,757,380)	(1,612,775)	(3,231,420)

Summary Excess Revenue over Expenses Surplus (Deficit) Comprised of the Following:	2023 Budget \$	2023 Projection \$	2024 Budget \$
Operations Surplus (Deficit) - Contribution To/From Rate Stabilization Reserve	(3,757,380)	(2,002,825)	(3,231,420)
Landfill #2 Accum. Surplus (Deficit) at end of year	0	44,540	0
Landfill #3 Accum. Surplus at end of year	0	345,510	0
Total - Surplus (Deficit) for Year	(3,757,380)	(1,612,775)	(3,231,420)

Revenue Summary Table

Account Number	Revenue Re: Regular Operations	2023 Budget \$	2023 Projection \$	2024 Budget \$
14201.6510	Municipal Allocation of Fixed Costs - Admin., Debenture, Compensation	\$9,811,630	\$9,811,630	\$10,290,430
14201.6520	Total Waste Management Fee - Municipally Delivered Refuse	4,607,170	4,613,480	4,719,540
14201.6521	Tipping Fees - Municipally Delivered - Organics	695,100	703,480	711,650
14201.6622	Tipping Fees - Residentially Delivered - Refuse	777,000	753,890	756,000
14201.6630	Tipping Fees - Residential Customers - \$5 Flat Fee for Refuse	200,000	219,590	209,520
14201.6625	Tipping Fees - Residentially Delivered - Grass	7,000	2,070	3,000
14201.6627	Tipping Fees - Residential & ICI Delivered - Refrigerants	25,000	30,080	25,000
14201.6620	Tipping Fees - ICI - Refuse - Landfilled	7,635,200	9,273,870	9,152,810
14201.6619	Tipping Fees - ICI - Organics & Other Non-Landfilled Materials	519,800	641,245	571,200
14201.6698	Tipping Fees - Weigh Scale Receipts	18,000	33,410	26,800
14201.6628	Tipping Fees - Asbestos and Dig Out Fees	11,500	28,215	22,500
14301.6625	Sale of Recyclable Goods	2,360,110	2,620,710	1,721,100
14301.6724	LCBO Bottle Deposit (Paid by the Beer Store)	72,000	58,000	38,000
14301.6798	Stewardship Ontario/Waste Diversion Organization - Recycling Program	2,910,000	2,942,890	2,381,060
14104.6720	Reg. LF Recovery of Wages & Benefits from LF#2 Perp.Care	43,000	43,000	44,000
14104.6720	Reg. LF Recovery of Wages & Benefits from LF#3 Perp.Care	47,000	47,000	48,000
14106.6798	Sale of Scrap Metal & Batteries - Kingsville Drop-Off Depot	15,000	13,200	15,000
14201.6501	Recovery of Administration Costs from LF#2 Perp. Care	15,000	15,000	15,000
14201.6502	Recovery of Administration Costs from LF#3 Perp. Care	31,500	31,500	31,500
14201.6623	Interest Income on Overdue Tip Fees	500	500	500
14201.6698	Administration - Miscellaneous Revenue - Inc. Wage Subsidies & CUPE Wage Recovery	15,300	19,030	17,000
14201.6703	Interest Income - Current Bank Account	30,000	140,000	70,000
14201.6720	Admin. Recovery of Wages & Benefits from LF#2 Perp.Care	5,000	5,000	5,000
14201.6720	Admin. Recovery of Wages & Benefits from LF#3 Perp.Care	15,000	15,000	15,000
14301.6627	Sale of Blue Boxes	36,500	38,500	29,000
14301.6626	Recovery From Contractor - Residual Hauling (Cont. Comp./Fibre Trailer)	96,000	99,400	76,800
14303.6324	County Municipalities - White Goods Collections	39,000	32,000	35,000
14303.6323	Electronics Recycling Revenue	71,000	60,300	64,500
14303.6722	Composter & Digester Sales to Public	5,000	6,100	5,000
14303.6726	Sale of Compost	225,000	255,000	230,000
14303.6727	Compost Delivery Fee to Residents	7,500	6,000	7,500
14304.6728	Sale of Scrap Metal - Windsor Drop-Off Depot	165,000	100,200	130,000
14305.6620	HSP - Small Business Revenue	28,000	29,600	28,000
14305.6798	HSP - Used Auto Battery Sales	11,200	15,000	15,000
14305.6320	Stewardship Ont. Funding - Disposal - Phase One	22,000	20,300	39,900
14305.6320	Stewardship Funding - Contract Labour & Fixed Costs - Phase One	131,000	130,700	131,000
14401.6629	Rental Income - Farmland & Other	224,400	224,400	224,400
14104.6720	Contribution from Rate Stab. Reserve - Regional Landfill - Leachate Management	0	0	576,130
14104.6720	Contribution from Regional Landfill Reserve - Regional Landfill - Leachate Management	0	0	750,000
14302.6722	Contribution from Waste Reduction Reserve - RE. P&E	0	0	20,000
14303.6821	Contribution from Recycling Reserve	325,200	165,880	110,580
14201.6810	Cont. from Waste Reduction Res. - Regional Food and Organics Waste Management Plan	134,000	117,600	128,000
Sub-Total	Recurring Revenue Re: Regular Operations	\$31,387,610	\$33,362,770	\$33,490,420

\$15,009,970

Revenue Summary Table

Account Number	Revenue Re: Landfill #2 and Landfill #3 Perpetual Care	2023 Budget \$	2023 Projection \$	2024 Budget \$
14102.6520	Landfill #2 Perpetual Care - Contrib. From Municipalities	\$331,010	\$331,010	\$299,460
19205.8704	Landfill #2 Perpetual Care - Prior Year's Accum. Surplus Used to Fund Op.	31,290	15,130	44,540
14107.6520	Landfill #3 Perpetual Care - Contrib. From Municipalities	554,640	554,640	429,390
19205.8705	Landfill #3 Perpetual Care - Prior Year's Accum. Surplus Used to Fund Op.	199,360	264,500	345,510
Sub-Total	Revenue Re: Landfill #2 and Landfill #3 Perpetual Care	\$1,116,300	\$1,165,280	\$1,118,900

Account Number	Revenue Re: Capital and Non-Recurring	2023 Budget \$	2023 Projection \$	2024 Budget \$
14104.6725	Sale of Surplus Equipment -Regional Landfill - Tractor/Truck	\$0	\$0	\$20,500
14104.6820	Contrib. from Equipment Replacement Reserve (ERR) - Regional Landfill - Pickup Truck	0	0	39,500
14104.6820	Contribution from ERR - Regional Landfill - Leachate Aerator	0	0	60,000
14104.6820	Contribution from ERR - Regional Landfill - Leachate Pumps	0	0	120,000
14104.6820	Contribution from ERR - Regional Landfill - Walk Behind Mower	0	0	10,000
14104.6804	Contribution from Rate Stab. Reserve - Regional Landfill - Leachate Aerators	103,000	125,100	0
14104.6804	Contribution from Rate Stab. Reserve - Regional Landfill - Electrical Service Upgrades		142,370	0
14104.6820	Contribution from Equipment Replacement Reserve - GPS Rover	45,000	30,000	0
14104.6820	Contribution from ERR - Regional Landfill - Light Plant	20,000	18,000	0
14104.6820	Contribution from ERR - Regional Landfill - Bull Litter Fence	70,000	0	86,100
14104.6820	Contribution from ERR - Regional Landfill - Methane Detection Maintenance Building	75,000	0	75,000
14303.6820	Loan from ERR - Waste Reduction -SSO Transfer Station by Transfer Station 1	0	0	858,800
14303.6820	Loan from ERR - Waste Reduction -SSO Transfer Station at Regional Landfill	0	0	785,600
14105.6820	Contribution from ERR - Transfer Station #1 - Paving and Concrete Rebuild	110,000	0	110,000
14106.6820	Contribution from ERR - Transfer Station #2 - Asphalt (2024)	50,000	10,200	50,000
14106.6820	Contribution from ERR - Transfer Station #2 - Scale House Rebuild	130,000	228,000	0
14301.6820	Contribution from ERR - Recycling - Conveyor Replacement	85,000	0	0
14301.6327	Sale of Roll - Out Carts - 95 gal. - Commercial	42,000	39,900	26,400
14301.6329	Sale of Roll - Out Carts - 35 & 65 gal. - Residential	63,000	57,730	39,600
14201.6804	Contrib. for Regional Landfill Res. - Regional Landfill Other - Gas Collection Wellfield	500,000	11,940	500,000
14201.6804	Loan from Rate Stabilization Reserve - Cell #5 North	0	0	4,813,460
14201.6801	Contrib. from Future Cell Development Reserve - Cell #5 North Engineering Design & Construction	331,800	331,800	3,651,540
Sub-Total	Revenue Re: Capital and Non-Recurring	\$1,624,800	\$995,040	\$11,246,500
Total	Revenue	\$34,128,710	\$35,523,090	\$45,855,820

SCHEDULE OF RESERVES

ACCOUNT TITLE	2023 BUDGET	2023 PROJECTION	2024 BUDGET
RATE STABILIZATION RESERVE			
BALANCE, BEGINNING OF YEAR	\$11,218,930	\$11,511,910	\$9,669,815
Operations Surplus (Deficit) for the year	(3,757,380)	(2,002,825)	(3,231,420)
Draw from Reserve - Regional Landfill Aerators	(103,000)	(125,100)	0
Draw from Reserve - Regional Landfill Electrical Service Upgrades	0	(142,370)	0
Draw from Reserve - Regional Landfill Leachate Management	0	0	(576,130)
Interest Income	353,830	428,200	300,000
BALANCE, END OF YEAR	\$7,712,380	\$9,669,815	\$6,162,265
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	850,216	850,216	1,500,022
Loan to fund Reg. Land. - Construction of Cell #5 North	0	0	(4,813,460)
Loan Repayment by Regional Landfill Program	0	0	0
CASH BALANCE, END OF YEAR	\$3,729,124	\$5,686,559	\$2,828,815

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.

Regional Landfill Cell #5 North Construction - 2024

An estimated \$4,813,460 will be loaned during 2024 & 25 to fund the engineering costs & capital construction costs of Cell #5 North. The reserve will be repaid annually per the approved Cell Development Repayment Schedule plus interest.

SCHEDULE OF RESERVES

ACCOUNT TITLE	2023 BUDGET	2023 PROJECTION	2024 BUDGET
EQUIPMENT REPLACEMENT RESERVE			
BALANCE, BEGINNING OF YEAR	8,535,750	\$8,438,340	\$9,828,840
Contribution to Reserve from:			
- Recycling (Equipment)	470,000	470,000	470,000
- Waste Reduction (Compost Pad, FEL, Pickup & Cube Van)	110,500	110,500	110,500
- Landfill (Heavy Equipment, Vehicles)	450,000	450,000	520,000
- Transfer Station #1 (Push Pits and Compactors)	100,000	100,000	100,000
- Transfer Station #2 (Front End Loader)	45,000	45,000	55,000
- Windsor Public Drop Off Depot - Backhoe	25,000	25,000	25,000
- Misc. - Revenue from sale of surplus equip. - Regional Landfill	0	0	20,500
Draw on Reserve:			
- to fund Regional Landfill Truck	0	0	(40,000)
- to fund Regional Landfill Walk Behind Mower	0	0	(10,000)
- to fund Regional Landfill Leachate Aerators	0	0	(60,000)
- to fund Regional Landfill Leachate Pump	0	0	(120,000)
- to fund Regional Landfill Light Plant	(20,000)	(18,000)	0
- to fund Regional Landfill Bull Litter Fence	(70,000)	0	(86,100)
- to fund Regional Landfill Methane Detection Maint. Build.	(75,000)	0	(75,000)
- to fund Regional Landfill GPS Rover	(45,000)	(30,000)	0
- to fund Transfer Station #1 Paving and Concrete	(110,000)	0	(110,000)
- to fund Transfer Station #2 Asphalt	(50,000)	(10,200)	(50,000)
- to fund Transfer Station #2 Scale House Rebuild	(130,000)	(228,000)	0
- to fund Recycling MRF - Conveyor Replacement	(85,000)	0	0
Interest Income	300,000	476,200	450,000
BALANCE, END OF YEAR	\$9,348,250	\$9,828,840	\$10,925,740
<u>RESERVE CASH BALANCE CONTINUITY</u>			
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	1,264,000	1,264,000	1,343,000
Loan to fund Regional Landfill Heavy Equipment - Bulldozer 2020 - Replaces D8	(766,670)	(766,670)	(766,670)
Loan Repayment by Regional Landfill Operating Program	613,320	613,320	766,650
Loan to fund Regional Landfill Heavy Equipment - Bulldozer 2020 - Replaces D7	(442,800)	(442,800)	(442,800)
Loan Repayment by Regional Landfill Operating Program	177,120	177,120	221,400
Loan to fund Waste Diversion - SSO Transfer Station by Transfer Station 1	0	0	(858,800)
Loan to fund Waste Diversion - SSO Transfer Station at Regional Landfill	0	0	(785,600)
CASH BALANCE, END OF YEAR	\$8,611,772	\$9,092,362	\$8,821,472

SCHEDULE OF RESERVES

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.

Waste Reduction SSO Transfer Station at TS#1

An estimated \$858,800 (which was provided by EXP consultant) will be loaned during the 2024 fiscal year to fund the engineering costs and construction costs of the SSO Transfer Station Building at TS#1. The reserve will be repaid annually over a twenty year period plus interest and will commence once the building is deemed complete.

Waste Reduction SSO Transfer Station at Regional Landfill

An estimated \$785,600 (which was provided by EXP consultant) will be loaned during the 2024 fiscal year to fund the engineering costs and construction costs of the SSO Transfer Station Building at the Regional Landfill. The reserve will be repaid over a twenty year period plus interest and will commence once the building is deemed complete.

ACCOUNT TITLE	2023 BUDGET	2023 PROJECTION	2024 BUDGET
LANDFILL #2 PERPETUAL CARE FUND			
BALANCE, BEGINNING OF YEAR	\$31,290	\$15,130	\$44,540
Current Year's Expenditures	(362,300)	(301,600)	(344,000)
Current Year's Recoveries	331,010	331,010	299,460
BALANCE, END OF YEAR	\$0	\$44,540	\$0
LANDFILL #3 PERPETUAL CARE FUND			
BALANCE, BEGINNING OF YEAR	\$199,360	\$264,500	\$345,510
Current Year's Expenditures	(754,000)	(473,630)	(774,900)
Current Year's Recoveries	554,640	554,640	429,390
BALANCE, END OF YEAR	\$0	\$345,510	\$0

SCHEDULE OF RESERVES

ACCOUNT TITLE	2023 BUDGET	2023 PROJECTION	2024 BUDGET
REGIONAL LANDFILL PERPETUAL CARE RESERVE FUND			
BALANCE, BEGINNING OF YEAR	\$2,482,170	\$2,547,390	\$2,633,640
Transfer From Reserve - To Rate Stab. Reserve (Note 1)	0	0	0
Interest Income	37,200	86,250	131,700
BALANCE, END OF YEAR	\$2,519,370	\$2,633,640	\$2,765,340

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.

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	\$1,835,580	\$1,895,280	\$1,889,000
Contribution to Reserve - P&E Regional Food and Org. Waste Management Plan	0	32,570	0
Draw from Reserve:			
Administration - Regional Food and Org. Waste Management Plan	(134,000)	(117,600)	(128,000)
P&E - Regional Food and Org. Waste Management Plan	0	0	(20,000)
Interest Income	64,300	78,750	85,000
BALANCE, END OF YEAR	\$1,765,880	\$1,889,000	\$1,826,000

SCHEDULE OF RESERVES

ACCOUNT TITLE	2023 BUDGET	2023 PROJECTION	2024 BUDGET
REGIONAL LANDFILL RESERVE FUND			
(For property acquisitions required as part of the Regional Landfill residents compensation policy)			
BALANCE, BEGINNING OF YEAR	\$2,914,330	\$2,923,440	\$3,036,000
Sale of Property under PVPP - None for 2023	0	0	0
Contribution to Reserve - Regional Landfill	0	0	750,000
Draw from Reserve:			
Regional Landfill Gas collection wellfield installation	(500,000)	(11,940)	(500,000)
Regional Landfill - Leachate Management			(750,000)
Interest Income	102,000	124,500	125,000
BALANCE, END OF YEAR	\$2,516,330	\$3,036,000	\$2,661,000

REGIONAL LANDFILL DEBT RETIREMENT RESERVE FUND			
BALANCE, BEGINNING OF YEAR	\$7,793,400	\$7,822,420	\$7,133,905
Contribution to Reserve - "Reg. Land. - Other" budget	5,879,400	\$5,879,400	\$6,069,930
Payment from Reserve - Jan. 15 and July 15 Sun Life Debenture payments	(6,841,700)	(6,841,700)	(6,918,070)
Interest income	272,770	273,785	249,670
BALANCE, END OF YEAR	\$7,103,870	\$7,133,905	\$6,535,435

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	2,984,000	2,984,000	3,170,500
CASH BALANCE, END OF YEAR	\$6,356,581	\$6,386,616	\$5,974,645

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.

RECYCLING RESERVE			
BALANCE, BEGINNING OF YEAR	\$541,970	\$276,460	\$115,580
Contribution to Reserve - Recycling	0	0	0
Draw from Reserve - Recycling	(325,200)	(165,880)	(115,580)
Interest income	19,000	5,000	0
BALANCE, END OF YEAR	\$235,770	\$115,580	\$0

SCHEDULE OF RESERVES

ACCOUNT TITLE	2023 BUDGET	2023 PROJECTION	2024 BUDGET
FUTURE CELL DEVELOPMENT RESERVE FOR REGIONAL LANDFILL			
BALANCE, BEGINNING OF YEAR	\$12,814,420	\$12,525,510	\$12,673,710
Draw on Reserve - Re. Engineering Design for Cell # 5 North	(331,800)	(331,800)	(465,000)
Draw on Reserve - Re. Cell # 5 North Construction	0	0	(3,186,540)
Interest income	448,500	480,000	400,000
BALANCE, END OF YEAR	\$12,931,120	\$12,673,710	\$9,422,170

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).

File:RESERVES

TIPPING FEE REVENUE SCHEDULE

	<u>2023 BUDGET</u>			<u>2023 PROJECTION</u>			<u>2024 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	\$41.00	112,370	\$4,607,170	\$41.00	112,524	\$4,613,480	\$42.00	112,370	\$4,719,540
Residential Waste - Residentially Delivered	\$105.00	7,400	\$777,000	\$105.00	6,948	\$753,890	\$105.00	7,200	\$756,000
Residential Waste - \$5/load for 1st 4 loads 100kg or less	\$5/load	2,400	\$200,000	\$5/load	2,475	\$219,590	\$5/load	2,400	\$209,520
Recycling & MHSW Residual	\$0	1,600	\$0	\$0	3,479	\$0	\$0	2,000	\$0
I/C & I Waste	Varying Rates	156,930	\$6,875,200	Varying Rates	177,518	\$8,057,870	Varying Rates	166,300	\$8,352,810
Contaminated Soil	\$38	20,000	\$760,000	\$38	32,000	\$1,216,000	\$40	20,000	\$800,000
TOTAL LANDFILLED WASTE		<u>300,700</u>			<u>334,944</u>			<u>310,270</u>	
<u>NON - LANDFILLED WASTE & OTHER TIPPING FEES</u>									
Grass delivered by Residential Customers	\$3/bag		\$7,000	\$3/bag		\$2,070	\$3/bag		\$3,000
Grass/Leaves/Tree Trimmings/Brush/Pallets/Other Delivered by I/C/I Cash & Invoiced Customers	VARIOUS		\$81,000	VARIOUS		\$142,930	VARIOUS		\$112,000
Auto Shredder Fluff and Street Sweepings	VARIOUS		\$438,800	VARIOUS		\$498,315	VARIOUS		\$459,200
Asbestos & Dig Out Fees	VARIOUS		\$11,500	VARIOUS		\$28,215	VARIOUS		\$22,500
Weigh Scale Receipts	\$7/ticket		\$18,000	\$7/ticket		\$33,410	\$7/ticket		\$26,800
Tires	VARIOUS		\$0	VARIOUS		\$0	VARIOUS		\$0
Refrigerants - Cash Residential & ICI Customers	\$17/unit		\$25,000	\$17/unit		\$30,080	\$17/unit		\$25,000
Municipally Delivered Organics	\$42.00	16,550	\$695,100	\$42.00	16,749	\$703,480	\$43.00	16,550	\$711,650
TOTAL LANDFILLED AND NON - LANDFILLED WASTE TIP FEE REVENUE			<u>\$14,495,770</u>			<u>\$16,299,330</u>			<u>\$16,198,020</u>

**COMMITTEE EXPENSES
SUMMARY**

	2023 BUDGET	2023 PROJECTION	2024 BUDGET
EXPENDITURES	\$13,000	\$5,910	\$13,000

COMMITTEE EXPENSES

ACCOUNT TITLE	2023 BUDGET	2023 PROJECTION	2024 BUDGET
EXPENDITURES			
E.W.S.W.A.			
14201.2101 Indemnities	\$3,400	\$3,000	\$3,400
14201.2302 Mileage	2,500	1,760	2,500
14201.2305 Conferences	5,000	0	5,000
	\$10,900	\$4,760	\$10,900
REGIONAL LANDFILL LIAISON COMMITTEE			
14302.2123 Indemnities	\$1,600	\$950	\$1,600
14302.2323 Mileage	500	200	500
	\$2,100	\$1,150	\$2,100
TOTAL EXPENDITURES	\$13,000	\$5,910	\$13,000



Notes to the 2024 Budget Committee Expenses

Expenses

EWSWA Board

Expenditures for the EWSWA Board members include per diem and mileage expenses paid to members who attend meetings in accordance with EWSWA policy. In addition, the budget includes a \$5,000 conference allowance. Mileage expense was under budget due to some members not attending all meetings. No member used the \$5,000 conference allowance in 2023.

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 in accordance with Authority policy. The Landfill Liaison Committee indemnities and mileage were under budget due to some members not attending the meetings.

**ADMINISTRATION
SUMMARY**

	2023 BUDGET	2023 PROJECTION	2024 BUDGET
EXPENDITURES	\$2,157,360	\$2,108,330	\$2,258,750
RECOVERIES	\$200,500	\$184,100	\$194,500
NET EXPENDITURES	\$1,956,860	\$1,924,230	\$2,064,250

ADMINISTRATION

ACCOUNT TITLE	2023 BUDGET	2023 PROJECTION	2024 BUDGET
EXPENDITURES			
SALARIES & BENEFITS			
14201.1101 Salaries	\$855,150	\$856,160	\$885,700
14201.1200 Benefits	264,260	244,770	253,200
14201.1200 Benefits - Post Retirement	21,800	19,480	16,800
	\$1,141,210	\$1,120,410	\$1,155,700
STAFF EXPENSES			
14201.3001 Mileage	\$2,600	\$2,200	\$2,600
14201.3002 Training & Education	3,000	2,000	3,000
14201.3003 Seminars/Workshops	1,000	630	1,000
14201.3004 Out of Town Meetings	500	900	500
14201.3005 Membership Fees	5,200	5,800	6,000
	\$12,300	\$11,530	\$13,100
OFFICE EXPENSES			
14201.3101 Telephone, Fax, Internet	\$9,000	\$8,200	\$10,000
14201.3102 Postage	2,500	1,100	2,500
14201.3103 Office Supplies	6,150	6,150	6,500
14201.3105 Subscription/Reference Materials	3,400	4,800	2,500
14201.3109 Courier/Delivery	500	300	500
	\$21,550	\$20,550	\$22,000
OFFICE EQUIPMENT MAINTENANCE			
14201.3201 Copier/Printer/Fax/Scanner Maintenance	\$1,000	\$1,000	\$1,000
14201.3204 Computer Maintenance & Geoware Software Support	10,500	10,200	10,500
	\$11,500	\$11,200	\$11,500
PURCHASED SERVICES			
14201.3301 Legal & Other Professional - General	\$10,000	\$5,000	\$10,000
14201.3302 Audit & Other Accounting Consulting	13,800	13,740	14,500
14201.3396 Payroll, IT, HR - County of Essex	205,000	205,000	215,250
14201.3303 Consultant Fees - KPMG Re. Sunlife Debenture	10,000	0	10,000
14201.3303 Consultant/Contracted Staff Fees - Regional Food and Organics Waste Management Plan	134,000	117,600	128,000
	\$372,800	\$341,340	\$377,750

ADMINISTRATION

ACCOUNT TITLE	2023 BUDGET	2023 PROJECTION	2024 BUDGET
OTHER ADMINISTRATIVE COSTS			
14201.3401 Insurance (All coverages except LF#2 & LF#3)	\$522,200	\$524,700	\$585,600
14201.3504 Charge and Debit Card Fees	30,000	34,600	35,000
14201.3407 Office Rental - Essex Civic Centre	40,800	40,800	42,600
	\$593,000	\$600,100	\$663,200
CAPITAL EXPENSE			
14201.3801 Office Furniture and Equipment	\$2,500	\$700	\$2,500
14201.3807 Computer Hardware, Software & Peripherals	2,500	2,500	13,000
	\$5,000	\$3,200	\$15,500
TOTAL EXPENDITURES	\$2,157,360	\$2,108,330	\$2,258,750
RECOVERY			
14201.6720 Recovery of Salary and Benefits from LF 2 Perp. Care	\$5,000	\$5,000	\$5,000
14201.6720 Recovery of Salary and Benefits from LF 3 Perp. Care	15,000	15,000	15,000
14201.6501 Charge to Perpetual Care Site 2	15,000	15,000	15,000
14201.6502 Charge to Perpetual Care Site 3	31,500	31,500	31,500
14201.6810 Contribution from Waste Reduction Reserve - Regional Food and Organics Waste Management Plan	134,000	117,600	128,000
	\$200,500	\$184,100	\$194,500
NET EXPENDITURES	\$1,956,860	\$1,924,230	\$2,064,250

FILE: ADMIN



Notes to the 2024 Budget Administration

Expenses

Salaries and Benefits

The Administration salaries and benefits accounts reflect the approved staff complement of the following 9 positions: General Manager; Manager of Finance & Administration; Manager of Waste Diversion; Manager of Waste Disposal; Executive Secretary, Administrative Assistant; 2 Accounting Clerks; and Clerk-Typist.

Purchased Services

Purchased services include Legal fees, Auditing fees, Administration fees (payable to the County of Essex), Consulting fees and Contracted Staffing fees relating to the Organics Waste Management Plan. Services provided by the County of Essex include IT support, data storage, payroll processing and HR services.

Other Administrative Expenses

The Authority's insurance premiums are anticipated to increase due to some of the following factors: the construction of a new or retrofit of an organic transfer station building at the Transfer Station 1 facility and at the Regional Landfill, the added equipment used to process leachate at the Regional Landfill and other factors affecting the waste management insurance class. The Authority's insurance coverage period is from July 1, 2023 to June 30, 2024. At the time of budget preparation, the actual premiums are unknown for the periods of July 1, 2024 to June 30, 2025 however an increase has been assumed for budgetary purposes.

Capital

The capital expenditures include the purchase of new server hardware in 2024.

**REALTY
SUMMARY**

	2023 BUDGET	2023 PROJECTION	2024 BUDGET
EXPENDITURES	\$26,850	\$16,030	\$27,530
REVENUE	\$224,400	\$224,400	\$224,400
NET REVENUE	\$197,550	\$208,370	\$196,870

REALTY

ACCOUNT TITLE	2023 BUDGET	2023 PROJECTION	2024 BUDGET
EXPENDITURES			
OPERATING EXPENSES			
14401.3402 Property Taxes	\$15,850	\$16,030	\$16,530
14401.3406 Repairs & Maintenance (Inc. Brushing & Ditching)	5,000	0	5,000
14401.3301 Legal and Consulting	2,000	0	2,000
14401.3324 Appraisals	4,000	0	4,000
TOTAL EXPENDITURES	\$26,850	\$16,030	\$27,530
REVENUE			
14401.6629 Farmland Rental Revenue	\$224,400	\$224,400	\$224,400
TOTAL REVENUE	\$224,400	\$224,400	\$224,400
NET REVENUE	\$197,550	\$208,370	\$196,870



Notes to the 2024 Budget Realty

Expenses

The Authority acquired 832 acres of land within the 500-metre buffer zone around the Essex-Regional Landfill. The Authority has ongoing obligations under the Resident's Compensation Policy for the Regional Landfill Site to conduct appraisals, purchase land or pay property value protection when required.

No qualifying property owner in the vicinity of the Regional Landfill has notified the Authority of their intention to sell their property in 2023.

The 2024 budget includes the property taxes paid to the Town of Essex for the 832 acres and for miscellaneous repairs and maintenance on those properties.

The 2024 budget includes \$2,000 in legal and consulting fees and \$4,000 in appraisal fees in case a property owner(s) files a notice under the plan during the year.

Revenue

Rental Revenue is earned from leasing the lands in the buffer area around the Essex-Regional Landfill and lands acquired under the Property Value Protection Plan to a local farmer. At the end of 2016, the Authority entered into a 5-year lease ending November 1, 2021 with options for extensions beyond that date. A one-year extension was exercised in 2023.

RECYCLING PROGRAM SUMMARY

	2023 BUDGET	2023 PROJECTION	2024 BUDGET
<u>OPERATIONS</u>			
Program Operating Cost	\$10,710,650	\$10,637,975	\$8,163,390
Revenue	5,799,810	5,925,380	4,356,540
Net Program Cost	\$4,910,840	\$4,712,595	\$3,806,850
<u>CAPITAL</u>			
Expenditures	\$219,600	\$118,700	\$12,500
Revenue	190,000	97,630	66,000
Net Capital Cost	\$29,600	\$21,070	(\$53,500)

RECYCLING PROGRAM		2023	2023	2024
ACCOUNT TITLE		BUDGET	PROJECTION	BUDGET
EXPENDITURES				
SALARIES, WAGES & BENEFITS - EWSWA				
14301.1101	Salaries	\$154,710	158,650	167,100
14301.1104	Summer Students	12,640	11,620	12,800
14301.1200	Benefits	54,240	55,170	56,000
14106.1200	Benefits - Post Retirement	7,120	1,140	0
		\$228,710	\$226,580	\$235,900
WAGES, SALARIES & BENEFITS - CITY OF WINDSOR BLUE BOX COLLECTION				
14301.3740	Blue Box Collection - Contracted Service Cost (GFL)	\$2,159,400	\$2,155,050	\$1,579,800
14301.3745	Wages - Administration	16,200	16,200	16,690
14301.3745	Salaries - Supervisors	112,950	112,950	116,340
14301.3745	Benefits	54,150	54,150	55,770
14301.3745	Overhead	213,450	239,370	246,550
14301.3745	ICI OCC Collection - Equipment & Labour	105,350	110,140	113,440
		\$2,661,500	\$2,687,860	\$2,128,590
STAFF EXPENSES				
14301.3001	Mileage	\$500	\$500	\$500
14301.3002	Training	300	1,130	1,500
14301.3003	Seminars/Workshops	500	135	500
		\$1,300	\$1,765	\$2,500
OPERATING EXPENSES				
Collection				
14301.3741	County Collection - Labour/R&M/Fuel/Insurance/Licences/Radio/Capital	\$3,443,020	\$3,427,800	\$2,465,000
14301.3749	Blue & Red Boxes - For New Homeowners	37,500	35,700	7,400
14301.3749	Blue & Red Boxes - For Resale	43,900	41,800	8,700
14301.3750	Blue & Red Box Sales Commission to Retail Outlet	12,040	9,700	6,300
		\$3,536,460	\$3,515,000	\$2,487,400
Processing				
14301.3760	Processing Recyclables and R&M Labour '24	\$2,705,000	\$2,705,000	\$1,990,000
14301.3769	Container Line Repair and Maintenance	130,000	121,500	54,500
14301.3771	Fibre Line Repair and Maintenance	89,000	49,400	34,400
14301.3764	Residual Disposal Haulage	150,390	178,000	122,000
14301.3773	Other Equipment R&M	2,000	0	1,000
14301.3799	Miscellaneous Expenses (Inc. Special Event Cart Liners)	2,500	2,200	2,500
14301.3776	Loan Repayment to Regional Landfill Debt Reserve - New Container Recycling Centre (2008-27)	186,500	186,500	186,500
14301.3776	Interest on Loan from RL Debt Retirement Reserve - New Container Recycling Centre	31,840	53,240	30,800
		\$3,297,230	\$3,295,840	\$2,421,700
Plant				
14301.3782	Container & Fibre Recycling Building - Repair & Maintenance	\$50,000	\$31,000	\$50,000
14301.3405	Janitorial	27,000	24,400	22,000
14301.3781	Recycling Centre-Site Maintenance	28,000	22,000	32,000
14301.3765	Freight - re: Clear Glass to Market	3,350	2,010	1,800
14301.3774	Freight - re: Coloured Glass for Reuse	71,100	57,700	39,300
14301.3783	Utilities - Fibre MRF	80,000	73,800	55,700
14301.3784	Utilities - Container MRF	102,000	90,000	70,700
14301.3762	Shop Supplies	7,000	7,000	5,500
14301.3780	Recycling Center Fire Alarm and Sprinkler System	30,000	16,000	25,500
14301.3795	Security	2,000	1,450	2,000
14301.3775	Rent - Hydro easement	4,800	4,800	4,800
		\$405,250	\$330,160	\$309,300

RECYCLING PROGRAM			
ACCOUNT TITLE	2023 BUDGET	2023 PROJECTION	2024 BUDGET
EXPENDITURES			
Administration			
14301.3790 Grant-in-lieu of Taxes	\$88,000	\$88,670	\$92,000
14301.3789 Consulting - Waste Audit (2023/2024)	15,200	15,500	10,000
14301.3792 Telephone	3,500	3,100	3,500
14301.3791 Office Expenses	3,500	3,500	2,500
	\$110,200	\$110,770	\$108,000
Contributions			
14301.4220 Contribution to Equipment Replacement Reserve	\$470,000	\$470,000	\$470,000
	\$470,000	\$470,000	\$470,000
Total Operating Expenses	\$7,819,140	\$7,721,770	\$5,796,400
TOTAL EXPENDITURES	\$10,710,650	\$10,637,975	\$8,163,390
REVENUE - RE: OPERATING			
14301.6625 Recyclable Material Sales	\$2,360,110	\$2,620,710	\$1,721,100
14301.6798 Stewardship Ontario - Blue Box Funding	2,910,000	2,942,890	2,381,060
14301.6627 Sale of Blue Boxes	36,500	38,500	29,000
14301.6821 Contribution from Recycling Reserve	325,200	165,880	110,580
14301.6724 LCBO Bottle Deposit	72,000	58,000	38,000
14301.6626 Recovery From Contractor - Resid. Haul. (Cont. Comp./Fibre Trailer)	96,000	99,400	76,800
TOTAL REVENUE	\$5,799,810	\$5,925,380	\$4,356,540
NET PROGRAM COST	\$4,910,840	\$4,712,595	\$3,806,850
CAPITAL EXPENDITURES			
14301.3801 Equip. - Processing & Health & Safety Equipment	\$30,000	\$10,500	\$10,000
14301.3801 Equip. - Container MRF - C1 Conveyor Replacement	85,000	0	0
14301.3807 Computer Hardware, Software & Security Equipment	4,000	5,800	2,500
14301.3820 Roll-Out Carts - Resale - 95 gal. - Commercial	27,700	42,100	0
14301.3820 Roll-Out Carts - Events, Condos & Municipal Bldg.	11,200	17,100	0
14301.3821 Roll-Out Carts - Resale - 35 & 65 gal. - Residential	61,700	43,200	0
	\$219,600	\$118,700	\$12,500
REVENUE - RE: CAPITAL			
14301.6820 Contrib. from Equip. Replace. Res. - Conveyor Replacem	\$85,000	\$0	\$0
14301.6327 Sale of Roll - Out Carts - 95 gal. - Commercial	42,000	39,900	26,400
14301.6329 Sale of Roll - Out Carts - 35 & 65 gal. - Residential	63,000	57,730	39,600
	\$190,000	\$97,630	\$66,000
NET CAPITAL (EXPENDITURES)	(\$29,600)	(\$21,070)	\$53,500

FILE:RECYCLING

RECYCLABLE MATERIAL REVENUE SCHEDULE

Tonnage (Tonnes) and Revenue Data						
Material	2023 Budget		2023 Projection		2024 Budget	
	Tonnes	Revenue	Tonnes	Revenue	Tonnes	Revenue
News SRPN 56	4,941	\$553,400	4,763	\$416,415	3,095	\$272,400
Steel/Tin	680	\$163,800	636	\$226,670	429	\$150,000
Clear Glass	101	\$0	122	\$3,570	93	\$2,700
Aluminum & Foil	345	\$701,400	350	\$747,790	247	\$518,700
PET	1,678	\$376,000	1,587	\$472,740	1,034	\$258,400
HDPE	409	\$98,200	389	\$156,070	276	\$96,300
OCC	5,788	\$387,800	5,480	\$472,230	3,812	\$343,100
Hard Pack/Box Board	2,281	\$34,200	2,300	\$72,020	1,527	\$53,400
Fine Paper	17	\$2,100	0	\$0	17	\$2,100
Mixed Glass	2,622	\$0	2,583	\$0	1,743	\$0
Polycoat	121	\$1,210	122	\$45	64	\$0
Mixed Plastics	529	\$18,500	638	\$36,360	368	\$12,900
Mixed Metals	53	\$17,200	62	\$14,725	42	\$10,000
Mixed Fibre	618	\$0	143	\$1,000	110	\$1,100
Container Residual	1,254	\$6,300	99	\$1,075	99	\$0
TOTAL	21,437	\$2,360,110	19,274	\$2,620,710	12,956	\$1,721,100

Material	Price per Tonne			
	2023 Anticipated Mkt. Price	2024 Anticipated Mkt. Price	Actual October 2023	Range January - October 2023
News SRPN 56	\$112	\$88	\$88	\$83 - \$97
Steel/Tin	\$241	\$350	\$350	\$308 - \$430
Clear Glass	\$25	\$29	\$29	\$29 - \$30
Aluminum	\$2,033	\$2,100	\$1,897	\$1,897 - \$2,508
PET	\$224	\$250	\$260	\$86 - \$440
HDPE	\$240	\$350	\$502	\$131 - \$600
OCC	\$67	\$90	\$125	\$71 - \$130
Hard Pack/Boxboard	\$15	\$35	\$65	\$18 - \$65
Fine Paper	\$121	\$124	\$124	\$121 - \$124
Mixed Glass	\$0	\$0	\$0	\$0
Polycoat	\$10	\$0	(\$5)	(\$5) - \$2
Mixed Plastics	\$35	\$35	\$0	\$0 - \$112
Mixed Metals	\$322	\$236	\$236	\$236
Loose Fibre-mixed paper ONP#6	\$0	\$10	\$15	\$0 - \$28
Container Residual	\$0	\$0	\$0	\$0 - \$15

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)



Notes to the 2024 Budget Recycling

Expenses

Windsor Blue Box Collection – Contracted Service Cost

In October 2010 the City of Windsor (“City”) moved to contract out the collection of residential curbside Blue Box material. The contractor GFL Environmental Inc. (“GFL”) has held this contract since 2012. The contract requires GFL to include all services needed to operate the Blue Box program which include but are not limited to labour, curbside collection vehicles, R&M, fuel, insurance and licences. The City administers and manages this contract on behalf of the Authority and subsequently charges the Authority for this service. The most recent contract term with GFL is from February 27, 2017 to August 27, 2024. The end date is the last day before the Authority transitions to the Extended Producer Responsibility (“EPR”) program.

County Blue Box Collection – Contracted Service Cost

In December 2020, the Authority entered into a contract with the City to operate the residential curbside Blue Box collection for the 7 County municipalities. The costs include all services needed to operate the County Blue Box program which include but are not limited to labour, curbside collection vehicles, R&M, fuel, insurance and licences. The contract is set to expire on August 27, 2024, the day before the Authority transitions to the EPR program.

Processing Recyclables

The Authority owns a fibre and container material recovery facility (MRF) located at the Windsor Public Drop-off Depot. The Authority entered into a contract with HGC Management Inc. (“HGC”) on December 1, 2020 to process the recyclable material in both MRFs. The contract is set to expire on August 27, 2024, the day before the Authority transitions to the EPR program. The contract includes the provisions for labour, rolling stock, tools and other supplies. The 2024 budget reflects the adjusted annual price per the contract.

Residual Disposal Haulage

On September 22, 2021, the Authority entered into a contract with GFL for bin hauling services at the Windsor Public Drop-Off Depot. GFL is charged with hauling of the residual material from both MRFs to the Transfer Station building. The contract terms

are from January 1, 2022 to December 31, 2028. The 2024 budget reflects the estimated tonnes of residual material with an included annual unit price adjustment.

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.

Plant – Repair and maintenance

The container and fibre building repair and maintenance commonly consist of door repairs, health and safety repairs such as guardrails, lighting, and heating and cooling systems of both MRFs.

Grant in Lieu of Taxes

The City of Windsor is paid a grant in lieu of taxes annually for the fibre and container processing facility properties.

Contribution to the Equipment Replacement Reserve

An annual contribution is made to this reserve for the replacement costs of the recycling equipment.

Revenue

The 2023 projected sale of recyclable material is approximately \$260,600 higher than budgeted due to higher-than-anticipated commodity prices in the 2023 calendar year. The 2024 budget has decreased from the 2023 budget due to the anticipated decrease in tonnes of recyclable material attributable to the Authority transitioning to EPR on August 28, 2024. The anticipated decrease in recyclable material from the 2023 projected tonnes to the 2024 budgeted tonnes is approximately 6,320 tonnes.

Stewardship Ontario provides the Blue Box Funding which is equal to approximately 50% of the net cost to operate the program. The 2024 budget has decreased from the prior year due to the Authority transitioning to EPR in 2024. The Blue Box Funding for 2024 is calculated using 50% of the 2023 net cost to operate the Blue Box program and prorating it by the number of days pre-transition to EPR.

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.

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 2024 budgets.

HAZARDOUS AND SPECIAL PRODUCTS WASTE PROGRAM SUMMARY

	2023 BUDGET	2023 PROJECTION	2024 BUDGET
EXPENDITURES	\$482,300	\$443,400	\$723,900
REVENUE	\$192,200	\$195,600	\$213,900
NET PROGRAM COST	\$290,100	\$247,800	\$510,000

HAZARDOUS AND SPECIAL PRODUCTS WASTE PROGRAM (WINDSOR & COUNTY)

ACCOUNT TITLE	2023 BUDGET	2023 PROJECTION	2024 BUDGET
OPERATING EXPENSES			
14305.3778 Disposal Fee - Windsor Depot, Kingsville Depot, Reg LF - Phase One	\$22,000	\$20,300	\$39,900
14305.3778 Disposal Fee - Windsor Depot, Kingsville Depot, Reg LF - Phase Two	42,500	18,200	36,200
14305.3778 Disposal Fee - Windsor Depot, Kingsville Depot, Reg LF - Phase Three	186,000	169,200	340,100
14305.3753 Contracted Labour	217,600	221,800	282,200
14305.3403 Utilities (Allocation)	6,000	6,000	6,000
14305.3238 Repairs & Maintenance (Inc. Janitorial)	7,600	7,600	19,000
14305.3795 Security - Monitoring and Maintenance	500	300	500
14305.3792 Telephone	100	0	0
TOTAL EXPENDITURES	\$482,300	\$443,400	\$723,900
REVENUE			
14305.6320 EPR Funding - Disposal - Phase One	\$22,000	\$20,300	\$39,900
14305.6320 EPR Funding - Cont. Labour & Fixed Costs - Phase One	131,000	130,700	131,000
14305.6620 Small Business HSP Revenue	28,000	29,600	28,000
14305.6798 Used Auto Battery Sales	11,200	15,000	15,000
	\$192,200	\$195,600	\$213,900
NET COST	\$290,100	\$247,800	\$510,000

Materials Included in HSP Program:

Phase One - Paints, coatings, solvents, oil, oil filters, antifreeze, batteries, pressurized containers, selected other materials

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 no funding available for Phase 2 & 3 materials, processing and disposal costs for those materials is the responsibility of the municipalities.



Notes to the 2024 Budget Hazardous and Special Products Waste Program

Expenses

General

Hazardous and Special Products (“HSP”) waste are materials such as paints and paint-related products, used motor oil, pesticides, batteries and propane tanks. The two significant operating costs include, the HSP contracted labour and the disposal fee. Residents and small businesses drop off HSP waste at the Drop Off Depot where contracted labour staff (Windsor site only) assemble the material so it can be sent to various recycling facilities. The Authority manages three Drop Off Depots located at the Windsor Public Drop Off, the Essex-Regional Landfill and Transfer Station #2.

Revenue

Stewardship Ontario & Product Care Funding

In July of 2010, a new industry funded stewardship program was implemented. Since that time, changes to the Provincial ECO Fee program along with funding for the 3 material types or phases have occurred. Product Care Association and Stewardship Ontario directly pay the contractor responsible for the transportation and disposal of all Phase 1 materials (approx. 70% of materials received at our facilities). A small amount of the transportation and disposal costs for Phase 1 materials are paid by the Authority and then reimbursed by Stewardship Ontario due to Phase 1 items being combined with other Phase 2 or 3 materials. The Province of Ontario through the Product Care Association (PCA) reimbursed the Authority for Phase 2 materials until the first quarter of 2016. The program was cancelled at that time and the Authority became responsible for 100% of the disposal costs for all Phase 2 & 3 materials.

The Authority receives funding from Stewardship Ontario and Product Care Associates to assist in offsetting the cost of the Authority’s contracted labourers who operate the HSP waste program. Funding is calculated using a fixed rate multiplied by a fixed number of hours in a calendar year.

**WASTE REDUCTION / REUSE PROGRAMS
SUMMARY**

	2023 BUDGET	2023 PROJECTION	2024 BUDGET
<u>OPERATIONS</u>			
Program Operating Cost	\$1,491,800	\$1,403,350	\$1,505,200
Revenue	347,500	359,400	342,000
Net Program Cost	\$1,144,300	\$1,043,950	\$1,163,200
<u>CAPITAL</u>			
Expenditures	\$0	\$0	\$1,644,400
Revenue	0	0	1,644,400
Net Capital Cost	\$0	\$0	\$0

WASTE REDUCTION/REUSE PROGRAMS

24-Oct-23

ACCOUNT TITLE	2023 BUDGET	2023 PROJECTION	2024 BUDGET
EXPENDITURES			
SALARIES & BENEFITS			
14303.1101 Salaries - Full Time	\$268,590	\$244,050	\$284,400
14303.1104 Summer Students	37,800	34,850	38,400
14303.1200 Benefits	105,360	78,600	107,300
	\$411,750	\$357,500	\$430,100
STAFF EXPENSES			
14303.3001 Mileage & Other staff expenses	\$500	\$150	\$500
14303.3002 Training	3,500	1,700	3,500
14303.3006 Clothing	1,650	1,400	2,500
14303.3101 Telephone and Radios	2,400	1,930	2,400
	\$8,050	\$5,180	\$8,900
ADMINISTRATION & SUPPLIES			
14303.3103 Office Supplies	\$0	\$0	\$1,000
14303.3104 Shop Supplies	0	0	1,500
	\$0	\$0	\$2,500
CUBE VAN & PICKUP TRUCK			
14303.3731 Fuel; Repairs & Maintenance; Licence	\$7,000	\$7,000	\$6,400
14303.4102 Contrib. to Equip. Replace. Res. (Cube Van & Pickup)	10,500	10,500	10,500
	\$17,500	\$17,500	\$16,900
BACKYARD COMPOSTER PROGRAM			
EXPENSES			
14303.3720 Backyard Composter Units & Green Cone Digesters	\$3,000	\$3,450	\$3,000
14303.3721 Sales Commission	300	500	300
	\$3,300	\$3,950	\$3,300
REVENUE			
14303.6722 Composter & Green Cone Digester Sales to Residents	\$5,000	\$6,100	\$5,000
	\$5,000	\$6,100	\$5,000
	(\$1,700)	(\$2,150)	(\$1,700)
COUNTY WHITE GOODS COLLECTION, REFRIGERANT REMOVAL PROGRAMS & ELECTRONICS PROGRAM			
EXPENSE			
14303.3730 White Goods Collection Costs - 6 County Municipalities	\$39,000	\$32,000	\$35,000
14303.3736 Refriger. Rem. - Windsor and Kingsville Drop-Off Depots	35,000	28,300	30,000
	\$74,000	\$60,300	\$65,000
REVENUE			
14303.6324 Charges to Municipalities re: White Goods Collection	\$39,000	\$32,000	\$35,000
14303.6323 Electronics Recycling Revenue	71,000	60,300	64,500
	\$110,000	\$92,300	\$99,500
NET REVENUE	(\$36,000)	(\$32,000)	(\$34,500)

WASTE REDUCTION/REUSE PROGRAMS

24-Oct-23

ACCOUNT TITLE	2023 BUDGET	2023 PROJECTION	2024 BUDGET
<u>YARD WASTE MANAGEMENT PROGRAMS EXPENSES</u>			
<u>YARD WASTE PROCESSING</u>			
<u>Windsor - Public Depot</u>			
14303.3752 Grinding/Hauling	\$500,600	\$499,000	\$486,000
14303.3746 Bagging	35,000	29,800	35,000
14303.3747 Other (including paper yard waste bags)	2,000	1,800	2,000
14303.3748 Forklift - Fuel	800	550	800
14303.3749 Forklift - Repair & Maintenance	2,000	2,000	2,000
14303.3735 Compost Deliveries - Sales to Residents	7,500	6,000	7,500
14303.3753 Front End Loaders - Fuel (2 units)	15,000	12,500	15,000
14303.3754 Front End Loader - Repairs & Maintenance (2 units)	30,000	26,900	30,000
14303.4102 Contribution to Equip. Replacement Reserve - Front End Loader & Compost Pad	100,000	100,000	100,000
14303.3756 Yard Waste Residue - Bin Hauling	1,000	1,000	1,000
	\$693,900	\$679,550	\$679,300
<u>Compost Site - Regional LF - Operating</u>			
14303.3723 Grinding - Organics	\$77,600	\$85,200	\$76,700
14303.3760 Screening	122,000	122,000	133,400
14303.3765 Compost Haul to Other Locations - Dupuis & TS#2	13,000	8,000	13,000
14303.3764 Compost Quality - Testing	3,500	1,900	3,500
	\$216,100	\$217,100	\$226,600
<u>Compost Site #2 (Transfer Station #2) - Operating</u>			
14303.3724 Grinding - Organics	\$43,200	\$42,800	\$48,400
14303.3770 Screening	12,000	13,400	14,200
14303.3772 Compost Quality - Testing	2,000	1,370	2,000
14303.3773 Hauling - Screening Overs to Regional Landfill	10,000	4,700	8,000
	\$67,200	\$62,270	\$72,600
<u>REVENUE - RE: OPERATING</u>			
14303.6726 Sale of Compost	\$225,000	\$255,000	\$230,000
14303.6727 Compost Delivery Fee Recovery From Contractor	7,500	6,000	7,500
	\$232,500	\$261,000	\$237,500
NET COST YARD WASTE PROGRAM	\$744,700	\$697,920	\$741,000
TOTAL OPERATING EXPENDITURES FOR ALL PROGRAMS	\$1,491,800	\$1,403,350	\$1,505,200
TOTAL OPERATING REVENUE FOR ALL PROGRAMS	\$347,500	\$359,400	\$342,000
NET OPERATING COST FOR ALL PROGRAMS	\$1,144,300	\$1,043,950	\$1,163,200

WASTE REDUCTION/REUSE PROGRAMS

24-Oct-23

ACCOUNT TITLE	2023 BUDGET	2023 PROJECTION	2024 BUDGET
CAPITAL			
CAPITAL EXPENDITURES			
14303.3801 Building - SSO Transfer Station by Transfer Station 1	\$0	\$0	\$858,800
14303.3801 Building - SSO Transfer Station at Regional Landfill	0	0	785,600
	\$0	\$0	\$1,644,400
REVENUE - RE: CAPITAL			
14303.6820 Loan from Equipment Replacement Reserve - Building	\$0	\$0	\$858,800
14303.6820 Loan from Equipment Replacement Reserve - Building	0	0	785,600
	\$0	\$0	\$1,644,400

File: WASTE REDUCTION



Notes to the 2024 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.

Revenue

Revenue from the sale of the finished compost product was higher than budgeted due to more demand for bulk finished compost in 2023.

Capital

Included in the 2024 budget are the costs to construct two Source Separated Organics (“SSO”) Transfer Station buildings located at the Transfer Station 1 site and the second at the Essex-Regional Landfill site. At the launch of the Essex-Windsor curbside organics program in 2025, the Transfer Station buildings will be used to consolidate residential organic material before being transported to the anaerobic digester located in the Municipality of Leamington. A loan from the equipment replacement reserve will be used to fund the construction of the two buildings.

ADVERTISING & PUBLIC EDUCATION PROGRAMS SUMMARY

	2023 BUDGET	2023 PROJECTION	2024 BUDGET
EXPENDITURES	\$386,920	\$370,140	\$358,000
REVENUE	\$0	\$0	\$20,000
NET EXPENDITURES	\$386,920	\$370,140	\$338,000

ADVERTISING & PUBLIC EDUCATION PROGRAMS

ACCOUNT TITLE	2023 BUDGET	2023 PROJECTION	2024 BUDGET
<u>EXPENDITURES</u>			
<u>SALARIES & BENEFITS</u>			
14302.1101 Salaries	\$71,780	\$71,680	\$74,300
14302.1200 Benefits	21,790	21,530	20,700
	\$93,570	\$93,210	\$95,000
<u>STAFF EXPENSES</u>			
14302.3001 Mileage	\$500	\$200	\$500
14302.3003 Seminars / Workshops	500	0	500
14302.3002 Training	350	350	500
	\$1,350	\$550	\$1,500
<u>ADVERTISING COSTS</u>			
14302.3706 Recycling Program	\$80,000	\$61,000	\$60,000
14302.3715 Collection Calendars - Recycling & Refuse	70,000	68,320	73,400
14302.3707 MHSW Program	8,000	7,800	8,000
14302.3708 Organics Programs	10,000	23,000	30,000
14302.3704 Enviro-Tips Newsletter - Print & Postage	49,000	42,560	49,000
14302.3711 Landfills	3,000	2,500	3,000
14302.37XX Consulting	0	0	20,000
	\$220,000	\$205,180	\$243,400
<u>PUBLIC EDUCATION PROGRAM</u>			
<u>EXPENSES</u>			
14302.3701 Display/Exhibit Expenses	\$7,000	\$6,200	\$7,000
14302.3204 Comp. Maintenance -EWSWA Website Rebuild & Maintenance	60,000	27,430	6,100
14302.3712 Promotional Materials & Gold Star Recycling Program	5,000	5,000	5,000
	\$72,000	\$38,630	\$18,100
14302.4221 Contribution to Waste Reduction Reserve - Re. P&E	\$0	\$32,570	\$0
TOTAL EXPENDITURES	\$386,920	\$370,140	\$358,000
<u>REVENUE</u>			
14302.6722 Contribution from Waste Reduction Reserve - Re. P&E	\$0	\$0	\$20,000
TOTAL REVENUE	\$0	\$0	\$20,000
NET ADVERTISING & PUBLIC EDUCATION PROGRAM COSTS	\$386,920	\$370,140	\$338,000

FILE: ADVERTISING



Notes to the 2024 Budget Advertising, Promotion & Public Education

Expenses

Advertising Costs

The base advertising budget includes allocations under six programs: Recycling, Collection Calendars, MHSW, 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. The 2024 budget includes advertising consulting work relating to the Essex-Windsor curbside organics program.

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.

The 2023 projection includes a contribution to the Waste Reduction Reserve. The reserve funds will be used to assist with future advertising obligations surrounding the rollout of the Essex-Windsor curbside organics program.

REGIONAL LANDFILL SITE - OPERATING SUMMARY

	2023 BUDGET	2023 PROJECTION	2024 BUDGET
<u>OPERATIONS</u>			
Expenditures	\$5,104,680	\$5,265,160	\$8,546,690
Recoveries	90,000	\$90,000	1,418,130
Net Program Cost	\$5,014,680	\$5,175,160	\$7,128,560
<u>CAPITAL</u>			
Expenditures	\$315,500	\$375,770	\$401,600
Revenue	313,000	\$315,470	411,100
Net Capital Cost	\$2,500	\$60,300	(\$9,500)

REGIONAL LANDFILL - OPERATING BUDGET

24-Oct-23

ACCOUNT TITLE		2023 BUDGET	2023 PROJECTION	2024 BUDGET
EXPENDITURES				
SALARIES & BENEFITS				
14104.1101	Salaries & Wages	\$722,580	\$735,100	\$758,800
14104.1101	Summer Students	50,380	43,800	51,100
14104.1200	Benefits	262,700	255,910	265,300
14104.1200	Benefits - Post Retirement (2)	14,680	14,920	15,400
		\$1,050,340	\$1,049,730	\$1,090,600
STAFF EXPENSES				
14104.3001	Mileage	\$100	\$200	\$300
14104.3002	Training	3,000	4,100	4,500
14104.3003	Workshop/Seminars	1,000	0	1,000
14104.3006	Clothing	5,000	5,050	5,050
14104.3098	Other	500	300	500
		\$9,600	\$9,650	\$11,350
OFFICE EXPENSES				
14104.3101	Telephones/Radios	\$14,000	\$10,000	\$13,000
14104.3109	Courier	500	830	1,000
14104.3111	Printing - Inc. Weighscale Receipts/Copier Toner	500	500	500
14104.3204	Computer Maintenance, Geoware & GPS Software Support	12,500	11,000	9,600
14104.3695	Security & Fire Monitoring	5,000	5,000	5,200
14104.3198	Office Supplies & Other	500	630	500
14104.3102	MOECC Fees - Inc. Manifest Fees	4,500	4,500	6,500
		\$37,500	\$32,460	\$36,300
PURCHASED SERVICES				
14104.3311	Hydrogeological Monitoring Program - Including Capital Expense	\$182,000	\$182,000	\$201,200
14104.3310	Leachate Monitoring	26,300	26,300	\$27,100
14104.3315	Other Monitoring	7,000	7,000	7,000
14104.3337	Alternative Leachate Management Plan	20,000	68,600	80,000
14104.3338	Landfill Gas Management - IGRS	94,000	99,400	104,000
		\$329,300	\$383,300	\$419,300
OPERATING COSTS				
LEACHATE MANAGEMENT				
14104.3605	Leachate Hauling	\$650,000	\$500,000	\$1,034,700
14104.3606	Leachate Treatment	609,300	441,900	908,600
14104.3600	RO Plant and Frac Tank Rental	0	104,050	1,246,130
14104.3601	RO Consumables	0	20,400	244,100
		\$1,259,300	\$1,066,350	\$3,433,530
FUEL				
14104.3609	Fuel - Diesel - Heavy Equipment/Grass Equipment	\$592,000	\$527,800	\$570,400
14104.3253	Fuel - Gasoline - Vehicles	22,000	22,000	22,000
		\$614,000	\$549,800	\$592,400
LANDFILLING EQUIPMENT				
14104.3607	Loan Pmt to Equip Rep Res - Heavy Equip. - (2 units)	\$197,610	\$197,610	\$197,610
14104.3607	Loan Interest - Heavy Equipment - Bulldozers	20,130	22,810	12,400
14104.3608	Maintenance/Repairs/Oil/Grease/Other Consumables	275,000	280,100	285,000
		\$492,740	\$500,520	\$495,010
VEHICLES				
14104.3252	Maintenance/Repairs/Oil/Grease/Other Consumables	\$7,500	\$7,500	\$7,500

REGIONAL LANDFILL - OPERATING BUDGET

24-Oct-23

ACCOUNT TITLE		2023 BUDGET	2023 PROJECTION	2024 BUDGET
EXPENDITURES				
<u>GRASS EQUIPMENT</u>				
14104.3262	Maintenance/Repairs/Oil/Grease/Other Consumables	\$8,000	\$8,000	\$20,500
<u>ANCILLARY LANDFILL EQUIPMENT</u>				
14104.3272	Maintenance/Repairs/Oil/Grease/Other Consumables	\$36,700	\$56,500	\$50,000
<u>OTHER OPERATING COSTS</u>				
14104.3201	Other Equipment Maintenance	\$5,500	\$2,700	\$5,500
14104.3230	Scale Maintenance	4,000	4,000	4,300
14104.3231	Methane Detection Calibration & Repairs	8,500	5,200	8,500
14104.3232	Safety Supplies	4,000	3,500	4,000
14104.3233	Grounds Maintenance	17,000	28,000	17,000
14104.3237	Roads Maintenance	30,000	30,000	30,000
14104.3238	Building Maintenance - Other	10,000	12,600	12,500
14104.3239	Leachate Collection System Maintenance (Flushing - 2024)	70,000	53,000	82,800
14104.3241	RO Site Preparation	0	217,000	25,000
14104.3242	Leachate Land Application System Maintenance	55,000	30,000	30,000
14104.3312	Bird Control	3,000	3,000	3,000
14104.3403	Utilities	48,000	73,050	128,000
14104.3405	Building Maintenance - Janitorial	6,700	6,700	6,700
14104.3501	Flare Material & Operations Costs re. Gas Collection System	8,000	12,000	15,000
14104.3610	Landfilling Equipment Operators	483,000	625,800	650,000
14104.3612	Grading & Seeding	0	0	40,000
14104.3620	Grant-in-lieu of taxes	29,500	29,500	30,400
14104.3621	Bin Hauling - Metal	2,500	1,200	2,500
14104.3693	Miscellaneous Equipment Rental	18,000	7,500	18,000
14104.3698	Other Operating Costs	7,000	6,600	7,000
		\$809,700	\$1,151,350	\$1,120,200
TOTAL OPERATING COSTS		\$3,227,940	\$3,340,020	\$5,719,140
<u>CONTRIBUTIONS</u>				
14104.4102	Contribution to Equipment Replacement Reserve	\$450,000	\$450,000	\$520,000
14104.4102	Contribution to Regional Landfill Reserve - Vine Surcharge	0	0	750,000
		\$450,000	\$450,000	\$1,270,000
TOTAL EXPENDITURES		\$5,104,680	\$5,265,160	\$8,546,690
<u>RECOVERY</u>				
14104.6720	Recovery of Wages & Benefits from LF#2 Perpetual Care	\$43,000	\$43,000	\$44,000
14104.6720	Recovery of Wages & Benefits from LF#3 Perpetual Care	47,000	47,000	48,000
14104.6720	Contribution from Rate Stab. Reserve - Leachate Mgmt.	0	0	576,130
14104.6720	Contribution from Reg. Landfill Reserve - Leachate Mgmt.	0	0	750,000
		\$90,000	\$90,000	\$1,418,130
NET EXPENDITURES		\$5,014,680	\$5,175,160	\$7,128,560

REGIONAL LANDFILL - OPERATING BUDGET

24-Oct-23

ACCOUNT TITLE		2023 BUDGET	2023 PROJECTION	2024 BUDGET
EXPENDITURES				
CAPITAL EXPENDITURES				
14104.3809	Computer Hardware & Software	\$2,500	\$0	\$10,500
14104.3805	Pickup Truck	0	0	40,000
14104.3898	Other - Leachate Aerators	103,000	125,100	60,000
14104.3898	Other - Electrical Service Upgrades	0	142,370	0
14104.3898	Other - Leachate Pump	0	42,000	120,000
14104.3898	Other - Shipping Containers	0	18,300	0
14104.3898	Other - Walk Behind Mower	0	0	10,000
14104.3898	Other - Bull Litter Fence	70,000	0	86,100
14104.3898	Other - Methane Detection Maintenance Building	75,000	0	75,000
14104.3898	Other - GPS Rover	45,000	30,000	0
14104.3804	Landfilling Equipment - Light Plant	20,000	18,000	0
		\$315,500	\$375,770	\$401,600
RECOVERIES (RE: CAPITAL EXPENDITURES)				
14104.6725	Sale of Surplus Equipment - Harper Slope Mower & Pickup	\$0	\$0	\$20,500
14104.6820	Contrib. from Equip. Replace. Res. - Pickup Truck	0	0	39,500
14104.6820	Contrib. from Equip. Replace. Res. - Walk Behind Mower	0	0	10,000
14104.6820	Contrib. from Equip. Replace. Res. - Leachate Pumps	0	0	60,000
14201.6804	Contrib. from Rate Stab. Reserve - Leachate Aerators	103,000	125,100	0
14201.6804	Contrib. from Rate Stab. Reserve - Elec. Service Upgrades	0	142,370	0
14104.6820	Contrib. from Equip. Replace. Res. - Leachate Pumps	0	0	120,000
14104.6820	Contrib. from Equip. Replace. Res. - GPS Rover	45,000	30,000	0
14104.6820	Contrib. from Equip. Replace. Res. - Light Plant	20,000	18,000	0
14104.6820	Contrib. from Equip. Replace. Res. - Bull Litter Fence	70,000	0	86,100
14104.6820	Contrib. from Equip. Replace. Res. - Methane Detection Maintenance Building	75,000	0	75,000
		\$313,000	\$315,470	\$411,100
NET CAPITAL EXPENDITURES		\$2,500	\$60,300	(\$9,500)

FILE:REGIONAL LANDFILL - OPERATING



Notes to the 2024 Budget Regional Landfill Site

Expenses

Salaries and Benefits

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

The 2023 projection was over budget due to consulting work surrounding leachate management studies and costs to conduct the reverse osmosis bench test study. The 2024 budget includes additional bench test studies and leachate management consulting work.

Operating Cost

Leachate Management

Leachate hauling and treatment costs in 2023 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. The 2024 budget includes an increase in the number of leachate tonnes and loads hauled due to the implementation of the Reverse Osmosis ("RO") treatment plant.

In 2023, 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 2023 projections and 2024 budget include the costs to rent the RO plant, Frac Tanks and the RO consumables.

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.

Other

Included in the 2023 projections are costs associated with the RO site preparation. Some of the costs include stone material, trucking, packing equipment rental, crane services, directional drilling and piping.

The utilities at the Regional Landfill have increased in 2023 due to the addition of aerators used in the leachate ponds and the addition of the RO system. The 2024 budget has been increased from 2023 due to the anticipated costs to operate the RO plant and new electrical equipment.

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 2023 costs are higher than the budget due to the need to add an additional equipment operator in order to support operations. The 2024 budget accounts for the new number of hours plus an annual rate adjustment.

Contributions

The Authority included in 2024 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 2024 budget includes the purchase of a pickup truck, leachate aerators, leachate pumps, a walk-behind mower, bull litter fences and upgrades to the methane detection system. Funding for these capital purchases will come from the equipment replacement reserve.

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

	2023 BUDGET	2023 PROJECTION	2024 BUDGET
<u>OPERATING</u>			
Expenditures	\$2,377,830	\$2,378,660	\$2,390,800
<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)

24-Oct-23

ACCOUNT TITLE		2023 BUDGET	2023 PROJECTION	2024 BUDGET
EXPENDITURES				
WAGES, SALARIES & BENEFITS - CITY OF WINDSOR				
14105.3600	Wages - Push Pit Operator	\$123,860	\$123,860	\$127,600
14105.3600	Wages - Overtime	16,010	16,010	\$16,500
14105.3600	Wages - Utility Attendant (see also 50% Depot)	51,040	51,040	\$52,600
14105.3600	Benefits	75,690	75,690	\$78,000
14105.3600	Overhead	98,350	100,000	\$103,000
		\$364,950	\$366,600	\$377,700
OFFICE EXPENSES & OCCUPANCY COSTS				
14105.3792	Telephone	\$500	\$680	\$700
14105.3645	Utilities	44,000	49,500	50,000
14105.3647	Security	120	100	200
14105.3648	Janitorial	10,000	9,500	10,000
		\$54,620	\$59,780	\$60,900
OPERATING COSTS				
14105.3640	Waste Hauling	\$1,714,300	\$1,703,000	\$1,705,000
14105.3649	Rental Equipment	1,000	500	1,000
14105.3650	Equipment Repairs & Maintenance	35,000	34,000	35,000
14105.3651	Building Repairs & Maintenance	14,000	14,000	14,000
14105.3652	Miscellaneous Expense	1,000	1,000	1,000
14105.3656	Site Maintenance/Concrete & Asphalt Repairs	1,000	1,000	1,000
14105.3657	Loan Repay to Equip. Replacement Reserve - Building & Engineering (2008-27)	79,000	79,000	79,000
14105.3657	Interest on Loan from Equip. Replacement Reserve - Building & Engineering	10,160	17,280	13,400
14105.3780	Sprinkler Repairs & Maintenance	2,800	2,500	2,800
14105.4102	Contribution to Equipment Replacement Reserve	100,000	100,000	100,000
		\$1,958,260	\$1,952,280	\$1,952,200
TOTAL OPERATING EXPENDITURES		\$2,377,830	\$2,378,660	\$2,390,800
CAPITAL EXPENSES				
14105.3801	Capital - Paving and Concrete Rebuild	\$110,000	\$0	\$110,000
TOTAL CAPITAL EXPENDITURES		\$110,000	\$0	\$110,000
RECOVERIES (RE: CAPITAL EXPENDITURES)				
14105.6820	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 2024 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 regarding Transfer Station No. 1. The Transfer Station was assigned to the Authority as part of the facilities of the integrated waste management system operated by the Authority. It was agreed that the Authority would continue to contract the City for the necessary employees and supervision of the day-to-day operations of Transfer Station 1.

Salaries and Benefits

These expenses represent fees from the City to the Authority to provide the Transfer Station operator and utility attendants. The cost of the utility attendant is split on a 50–50 basis with the Windsor Public Drop Off Depot budget as this individual’s responsibility is to provide relief for the scale staff and Transfer Station staff as well as maintain the areas around the bins at the depot and around the push pits at the Transfer Station. The full cost of the supervisor responsible for the depot and Transfer Station is found within the Public Drop-Off Depot budget.

Operating Costs

The Authority contracts the waste hauling services from the Transfer Station 1 site to the Essex-Windsor Regional Landfill. The waste hauled from Transfer Station 1 includes the municipal waste from the City, Town of Tecumseh and the Municipality of Lakeshore, Industrial/Commercial/Institutional waste, waste from the Public Drop Off Depot bins, and residual waste from the Recycling Centre. Fees are paid on a price-per-tonne basis with an annual price adjustment.

Loan Repayment & Interest – Building & Engineering

Between 2006-2008 the Transfer Station building was retrofitted, financing for this project was through a loan from the Equipment Replacement Reserve 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 equipment replacement reserve is made annually to fund major equipment repairs and replacements.

Capital Expenses

The 2024 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 equipment replacement reserve.

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

	2023 BUDGET	2023 PROJECTION	2024 BUDGET
<u>OPERATING</u>			
Expenditures	\$847,790	\$851,890	\$876,100
Revenue	15,000	13,200	15,000
Net Program Cost	\$832,790	\$838,690	\$861,100
<u>CAPITAL</u>			
Expenditures	\$181,500	\$239,700	\$58,000
Revenue	180,000	238,200	50,000
Net Capital Cost	\$1,500	\$1,500	\$8,000

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

24-Oct-23

ACCOUNT TITLE		2023 BUDGET	2023 PROJECTION	2024 BUDGET
EXPENDITURES				
SALARIES & BENEFITS				
14106.1101	Salaries & Wages	\$151,430	\$156,600	\$151,200
14106.1200	Benefits	53,210	52,200	52,200
14106.1200	Benefits - Post Retirement	7,560	8,000	8,600
		\$212,200	\$216,800	\$212,000
STAFF EXPENSES				
14106.3002	Training	\$500	\$50	\$500
14106.3006	Clothing	890	890	1,200
		\$1,390	\$940	\$1,700
OFFICE EXPENSES				
14106.3101	Telephone & Internet	\$3,000	\$2,500	\$3,000
14106.3111	Weighscale Receipts	200	200	200
14106.3204	Geoware Software Support & Computer Maintenance	4,200	4,200	4,300
14106.3232	Safety Supplies	500	500	500
14106.3322	Security & Fire Monitoring	8,000	8,000	8,000
		\$15,900	\$15,400	\$16,000
OCCUPANCY COSTS				
14106.3403	Utilities	\$4,800	\$8,700	\$8,700
14106.3409	Grant In Lieu of Taxes	10,900	10,900	11,300
		\$15,700	\$19,600	\$20,000
OPERATING COSTS				
14106.3201	Other Equipment Maintenance	\$300	\$400	\$300
14106.3230	Scale Maintenance	6,000	6,250	6,000
14106.3236	Grounds Maintenance	15,500	7,900	15,500
14106.3237	Roads Maintenance	5,000	1,500	5,000
14106.3238	Building Maintenance	7,000	11,500	9,000
14106.3608	Equipment Maintenance	33,000	31,000	33,000
14106.3609	Fuel - Diesel	25,400	23,400	25,400
14106.3610	Equipment Operator	144,000	147,400	149,300
14106.3621	Waste Hauling	305,000	305,600	306,000
14106.3622	Bin Hauling - OCC/Metal	11,500	16,200	17,000
14106.3698	Other Operating Costs - Inc. Signage	4,900	3,000	4,900
14106.4102	Contribution to Equipment Replacement Reserve	45,000	45,000	55,000
		\$602,600	\$599,150	\$626,400
TOTAL OPERATING EXPENDITURES		\$847,790	\$851,890	\$876,100
REVENUE				
14106.6798	Scrap Metal and Used Auto Batteries Sales	\$15,000	\$13,200	\$15,000
CAPITAL EXPENSES				
14106.3809	Computer Hardware & Software	\$1,500	\$1,500	\$8,000
14106.3807	Capital Misc. - Asphalt (2024)	50,000	10,200	50,000
14106.3807	Capital Misc. - Scale House Rebuild	130,000	228,000	0
		\$181,500	\$239,700	\$58,000
RECOVERIES (RE: CAPITAL EXPENDITURES)				
14106.6820	Cont. from Equip. Replace. Res. - Asphalt	\$50,000	\$10,200	\$50,000
14106.6820	Contrib. from Equip. Replace. Res. - Scale House Rebuild	130,000	228,000	0
		\$180,000	\$238,200	\$50,000
NET CAPITAL EXPENDITURES		\$1,500	\$1,500	\$8,000



Notes to the 2024 Budget Transfer Station #2

Expenses

Salaries and Benefits

The salary and benefits accounts are for the full-time and part-time scale clerks and the full-time waste inspector. Some additional overtime was observed in 2023 that accounted for the variance from the 2023 budget.

Operating Costs

Waste Hauling

The Authority contracts the waste hauling services from the Transfer Station 2 site to the Essex-Windsor Regional Landfill. The wastes hauled from Transfer Station 2 include municipal waste from the Town of Kingsville and Municipality of Leamington, Industrial/Commercial/Institutional waste, and residentially delivered waste. Fees are paid on a price-per-tonne basis with an annual price adjustment.

Equipment Operators

The Authority has entered into a contract with a contractor to provide the labour to operate the heavy equipment at the Transfer Station 2 site. The contractor is paid a rate based on the number of operator labour hours plus an annual price increase based on changes to the Consumer Price Index.

Capital Expenses

The 2024 budget includes asphalt work surrounding the new scale house and around the Transfer Station building. The capital purchase will be funded by a contribution from the equipment replacement reserve.

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

	2023 BUDGET	2023 PROJECTION	2024 BUDGET
<u>OPERATING</u>			
Expenditures	\$1,597,340	\$1,546,350	\$1,605,300
Revenue	165,000	100,200	130,000
Net Program Cost	\$1,432,340	\$1,446,150	\$1,475,300
<u>CAPITAL</u>			
Expenditures	\$5,000	\$0	\$8,000
Revenue	0	0	0
Net Capital Cost	\$5,000	\$0	\$8,000

ESSEX - WINDSOR DROP-OFF DEPOT (WINDSOR)

ACCOUNT TITLE	2023 BUDGET	2023 PROJECTION	2024 BUDGET
EXPENDITURES			
WAGES, SALARIES & BENEFITS - CITY OF WINDSOR			
14304.3753 Wages - Weighscale Operators	\$176,720	\$176,740	\$182,000
14304.3753 Wages - Depot Hill Attendant	119,620	119,620	\$123,200
14304.3753 Wages - Utility Attendant (see also 50% Trans. Stn.)	51,040	51,040	\$52,600
14304.3753 Overtime	40,450	40,450	\$41,700
14304.3753 Wages - Students	37,900	37,900	\$39,000
14304.3753 Salaries - Supervisors (for Depot and Trans. Stn.)	108,950	108,950	\$112,200
14304.3753 Benefits	137,160	137,160	\$141,300
14304.3753 Overhead	115,100	114,740	\$118,200
	\$786,940	\$786,600	\$810,200
OFFICE EXPENSES			
14304.3796 Printing - Weigh Scale Tickets	\$1,000	\$1,000	\$1,000
14304.3403 Utilities (Allocation)	12,500	12,500	12,500
14304.3792 Telephone	200	200	200
14304.3791 Office Supplies	500	500	500
14304.3204 Computer Maintenance & Geoware Software Support	11,100	10,500	11,100
	\$25,300	\$24,700	\$25,300
OPERATING COSTS			
14304.3766 Pick-ups, Sweeper (City of Windsor supplied)	\$14,200	\$14,200	\$14,600
14304.3767 Backhoe - Fuel - R&M	28,000	44,000	28,000
14304.3790 Grant -In- Lieu of Property Taxes	31,800	32,310	33,300
14304.3764 Public Disposal Area Bin Hauling	560,000	512,200	545,500
14304.3795 Security Monitoring, Repairs & Patrol	2,000	1,000	2,000
14304.3233 Grounds Maintenance Inc. Signage	34,000	25,000	25,000
14304.3238 Scalehouse Maintenance - Other/Janitorial	19,000	23,000	25,000
14304.3230 Scale Maintenance	17,500	21,200	22,000
14304.3235 Depot Repairs & Maintenance	20,000	11,000	20,000
14304.3698 Other Operating Costs	1,500	800	1,500
14304.3621 Metal Bins Hauling	28,100	24,400	24,900
14304.3622 Railway Ties Bin Hauling/Freight	4,000	940	3,000
14304.4102 Contribution to Equipment Replacement Reserve	25,000	25,000	25,000
	\$785,100	\$735,050	\$769,800
TOTAL EXPENDITURES	\$1,597,340	\$1,546,350	\$1,605,300
REVENUE			
14304.6728 Sale of Metal	\$165,000	\$100,200	\$130,000
CAPITAL EXPENDITURES			
14304.3807 Computer Hardware and Security Systems (Inc. Cameras)	\$5,000	\$0	\$8,000
	\$5,000	\$0	\$8,000



Notes to the 2024 Budget Public Drop Off Depot (Windsor)

Expenses

Salaries & Benefits – City of Windsor

These expenses represent the charge from the City of Windsor to the Authority to provide the supervisor, scale operators, depot attendant and utility attendant. The cost of the utility attendant is split on a 50 – 50 basis with the Transfer Station 1 budget as this individual’s responsibility is to provide relief for the scale staff and transfer station staff as well as maintain the areas around the bins at the depot and around the push pits at the transfer station. The full cost of the supervisor responsible for the depot and transfer station is found within the Depot budget.

Operating Costs

Bin Hauling

In 2022 the Authority entered into a new Public Disposal Area Bin Hauling contract with a term date of January 1, 2021 to December 31, 2028. The 2023 projection is lower than the budget due a decrease in the number of loads when compared to budget. The 2024 budget reflect the costs to haul the bins at the Public Disposal Area plus an increase an annual price increase. The haul rate is adjusted annually based on the change in the Consumer Price Index year over year.

Capital

The 2024 budgets include upgrades to security, computer and camera equipment on the site.

**REGIONAL LANDFILL - OTHER
SUMMARY**

	2023 BUDGET	2023 PROJECTION	2024 BUDGET
EXPENDITURES	\$9,909,870	\$10,255,530	\$10,300,180
<u>CAPITAL</u>			
Expenditures	\$831,800	\$343,740	\$8,965,000
Revenue	831,800	343,740	8,965,000
Net Capital Cost	\$0	\$0	\$0

REGIONAL LANDFILL - OTHER

		2023	2023	2024
ACCOUNT TITLE		BUDGET	PROJECTION	BUDGET
EXPENSES				
14201.4103	Contrib. to Reg LF Debt Retire. Res. - Sun Life Debenture	\$5,879,400	\$5,879,400	\$6,069,930
14104.4123	Contribution to Perpetual Care Reserve -	0	0	0
	<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>			
14104.3690	Annual Residential Compensation - \$0.343/tonne	104,900	92,560	86,900
14104.362	Town of Essex Host Compensation January - June 2023 - \$10.735/tonne July - December 2023 - \$11.014/tonne	3,284,500	3,642,500	3,468,540
14104.3630	Loan Repayment to Reserves - Development of Cell #3 South	616,070	616,070	649,810
14104.3630	Interest on Loan from ERR - Cell #3 South	25,000	25,000	25,000
TOTAL EXPENDITURES		\$9,909,870	\$10,255,530	\$10,300,180
CAPITAL EXPENSES				
14104.3834	Regional Landfill - Gas collection wellfield installation; blower; engineering/ consulting (Per Ontario Reg. 347)	\$500,000	\$11,940	\$500,000
14201.3864	Consultant - Engineering Design for Cell # 5 North	331,800	331,800	465,000
14201.3874	Future Cell Development - Cell #5 North Construction	0	0	8,000,000
TOTAL CAPITAL EXPENDITURES		\$831,800	\$343,740	\$8,965,000
RECOVERIES (RE: CAPITAL EXPENDITURES)				
14201.6804	Contribution for Regional Landfill Reserve - Gas Collection	\$500,000	\$11,940	\$500,000
14201.6801	Contribution from Future Cell Development Reserve - Engineering Design for Cell #5 North	331,800	331,800	465,000
14201.6801	Contribution from Future Cell Development Reserve - Cell #5 North Construction	0	0	3,186,540
14201.6806	Loan from Rate Stabilization Reserve - Cell #5 North Construction	0	0	4,813,460
		\$831,800	\$343,740	\$8,965,000
NET CAPITAL EXPENDITURES		\$0	\$0	\$0



Notes to the 2024 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. In general, the schedule adds in excess of \$204,000 a year to the budget. The scheduled increase from 2023 to 2024 is \$190,600 which is less than the historical increases due to the higher interest earned in the reserve than historically estimated.

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 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 2023 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. Some engineering work transpired in 2023 however the bulk of the project costs are budgeted to occur in 2024.

The 2023 and 2024 budgets include consultant fees for the engineering design of Cell #5 North. At the time of the 2024 budget preparation, the construction costs for Cell #5 North were not readily known. In turn, Administration used the actual costs for the construction of Cell #3 South (approx. \$6.9M; built in 2018) and projected an annual cost increase equal to the change in the Canadian Consumer Price Index. A contribution from the Future Cell Development Reserve will fund both the engineering and construction costs of Cell #5 North.

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

	2023 BUDGET	2023 PROJECTION	2024 BUDGET
EXPENDITURES	\$362,300	\$301,600	\$344,000
RECOVERIES	331,010	331,010	299,460
NET RECOVERIES (EXPENDITURES)	(\$31,290)	\$29,410	(\$44,540)
Accum. Surplus - Beg. of Year	\$31,290	\$15,130	\$44,540
Accum. Surplus - End of Year	\$0	\$44,540	\$0

PERPETUAL CARE SITE 2 - Kingsville and Leamington

ACCOUNT TITLE		2023 BUDGET	2023 PROJECTION	2024 BUDGET
EXPENDITURES				
SALARIES & BENEFITS				
14102.3336	Salaries, Wages & Benefits	\$48,000	\$48,000	\$49,000
		\$48,000	\$48,000	\$49,000
PURCHASED SERVICES				
14102.3311	Consulting - Hydrogeology & Well Repair/Decomm.	\$72,000	\$64,400	\$68,900
14102.3696	EWSWA Administration Fee	15,000	15,000	15,000
		\$87,000	\$79,400	\$83,900
OCCUPANCY COSTS				
14102.3401	Insurance	\$24,300	\$24,300	\$24,800
14102.3403	Utilities	2,400	3,900	4,000
14102.3340	CSX - Right-of-Way Lease	2,100	2,100	2,300
		\$28,800	\$30,300	\$31,100
OPERATING COSTS				
14102.3606	Leachate Treatment	\$90,000	\$79,000	\$90,000
14102.3233	Grass & Trees Maintenance	7,500	7,500	15,000
14102.3236	Grounds Maintenance	25,000	6,400	25,000
14102.3239	Leachate Collection System (Flushing 2024)	11,000	0	19,000
14102.3241	Leachate - Forcemain Maintenance	64,000	50,000	30,000
14102.3253	Vehicle Operating Costs (Consumables)	1,000	1,000	1,000
		\$198,500	\$143,900	\$180,000
TOTAL EXPENDITURES		\$362,300	\$301,600	\$344,000
RECOVERIES				
14102.6520	Contributions from Municipalities	\$331,010	\$331,010	\$299,460
TOTAL RECOVERIES		\$331,010	\$331,010	\$299,460
Excess of Recoveries over Expenditures (Expenditures over Recoveries)		(\$31,290)	\$29,410	(\$44,540)
Accumulated Surplus (Deficit) - Beg. of Year		\$31,290	\$15,130	\$44,540
Accumulated Surplus (Deficit) - End of Year		\$0	\$44,540	\$0

2024

PERPETUAL CARE - LANDFILL SITE NO. 2

Cost Recovery From Municipalities

MUNICIPALITY	SHARE OF PERPETUAL CARE	2024 REQUIRED FROM MUNICIPALITY	2023 REQUIRED FROM MUNICIPALITY
Kingsville	25.10%	\$75,164	\$83,084
Leamington	74.90%	\$224,296	\$247,926
	100.00%	\$299,460	\$331,010



Notes to the 2024 Budget Perpetual Care – Landfill #2

Expenses

Salaries & Benefits

This account is for the share of salaries and benefits for staff to perform ground maintenance and 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 well work.

The EWSWA Administration Fee relates 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 2023 projection is lower than budgeted due to a lower volume of leachate that needed to be treated in the year. The leachate is set at \$90,000 in 2024 to reflect the historical costs of processing leachate generation for the site.

The leachate collection system flushing was postponed till 2024.

Capital

There are no capital projects budgeted in 2024.

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

	2023 BUDGET	2023 PROJECTION	2024 BUDGET
EXPENDITURES	\$754,000	\$473,630	\$774,900
RECOVERIES	554,640	554,640	429,390
NET (EXPENDITURES)	(\$199,360)	\$81,010	(\$345,510)
Accum. Surplus - Beg. of Year	\$199,360	\$264,500	\$345,510
Accum. Surplus - End of Year	\$0	\$345,510	\$0

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

ACCOUNT TITLE	2023 BUDGET	2023 PROJECTION	2024 BUDGET
EXPENDITURES			
SALARIES & BENEFITS			
14107.3336 Salaries, Wages & Benefits	\$62,000	\$62,000	\$63,000
	\$62,000	\$62,000	\$63,000
PURCHASED SERVICES			
14107.3311 Monitoring Program - Capital/Well Decommissioning	\$70,000	\$64,400	\$94,500
14107.3696 EWSWA Administration	31,400	31,400	31,400
14107.3398 Consulting	10,000	0	10,000
	\$111,400	\$95,800	\$135,900
OCCUPANCY COSTS			
14107.3401 Insurance	\$28,600	\$28,600	\$30,000
14107.3403 Utilities	4,500	7,830	8,000
	\$33,100	\$36,430	\$38,000
OPERATING COSTS			
14107.3102 Manifest Fee (M.O.E.)	\$1,500	\$2,400	\$3,000
14107.3236 Site & Grounds Maintenance	50,000	27,000	50,000
14107.3239 Leachate Collection System (Flushing '24)	205,000	100	205,000
14107.3240 Leachate Spring Repair	2,000	0	2,000
14107.3253 Vehicle Operating Costs (Consumables)	1,000	1,000	1,000
14107.3605 Leachate Hauling	232,000	221,700	225,000
14107.3606 Leachate Treatment	31,000	27,200	27,000
14107.3692 Resident Compensation Re: ECA Condition #35	25,000	0	25,000
	\$547,500	\$279,400	\$538,000
	\$754,000	\$473,630	\$774,900
RECOVERIES			
14107.6520 Contributions from Municipalities	\$554,640	\$554,640	\$429,390
	\$554,640	\$554,640	\$429,390
Excess of (Expenditures over Recoveries)	(\$199,360)	\$81,010	(\$345,510)
Accumulated Surplus - Benning of Year	\$199,360	\$264,500	\$345,510
Accumulated Surplus - End of Year	\$0	\$345,510	\$0

FILE: PERP.CARE #3

2024 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		2024 REQUIRED FROM MUNICIPALITY	2023 REQUIRED FROM MUNICIPALITY
			%	\$		
Tecumseh	3.40%	\$13,681	41.67%	\$11,251	\$24,932	\$30,722
Lakeshore	4.76%	\$19,154	58.33%	\$15,749	\$34,903	\$43,007
Windsor	91.84%	\$369,555	0.00%	\$0	\$369,555	\$480,911
	100.00%	\$402,390	100.00%	\$27,000	\$429,390	\$687,530



Notes to the 2024 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 budgeted in 2023 but has been postponed until 2024.

The 2023 leachate hauling cost was less than budgeted due to the reduced levels of leachate hauled and processed in the year. The 2024 budget reflects historical tonnages with an annual price increase under contract.

The Leachate treatment account only reflects the amount billed by the City of Windsor for the perpetual care portion of leachate treatment payable by the Town of Tecumseh and the Municipality of Lakeshore. The 2024 budget reflects the costs per tonne to treat the site's leachate.

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

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

Rate Type - Municipal	2024 Rate	2023 Rate	Unit of Measure	Description
Municipally Delivered Refuse - Total Waste Management Fee	\$42.00	\$41.00	Per Tonne	
Water & Waste Water Treatment Plant Residue	\$64.00	\$62.00	Per Tonne	
Municipally Delivered Pallets	See Organics	See Organics	Per Tonne	
Municipally Delivered Street Sweepings	\$14.00	\$12.00	Per Tonne	
Municipally Delivered Organics	\$43.00	\$42.00	Per Tonne	
Non-Residentially Collected Refuse	\$43.00	\$30.00	Per Tonne	Re: Construction and Demolition
Rate Type - Residential	2024 Rate	2023 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
Other - Tires - Light Truck	\$0.00	\$0.00	Per Tire	to charge fo tire disposal.
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	\$51.00	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)	2024 Rate	2023 Rate	Unit of Measure	Description
Refuse - ICI Refuse Delivered to the Regional Landfill	\$66.00	\$64.00	Per Tonne	Gate Rate
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$61.00	\$59.00	Per Tonne	1,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$60.00	\$58.00	Per Tonne	2,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$59.00	\$57.00	Per Tonne	3,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$58.00	\$56.00	Per Tonne	4,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$57.00	\$55.00	Per Tonne	5,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$56.00	\$54.00	Per Tonne	10,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$52.00	\$50.00	Per Tonne	20,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$45.00	\$43.00	Per Tonne	30,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered to Transfer Stations	\$73.00	\$70.00	Per Tonne	Gate Rate
Refuse - ICI Delivered Refuse	\$7.30	\$7.00	Minimum Fee	Minimum Fee
Organics - ICI Organics Delivered to Transfer Stations or Regional Landfill	\$53.00	\$51.00	Per Tonne	
Organics - ICI Delivered Organics	\$5.30	\$5.10	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	\$38.00	Per Tonne	
Other - Greenhouse Vines and/or Growing Medium to be Landfilled	\$45 (Jan-Aug) \$66 (Sept-Dec)	\$45.00	Per Tonne	
Other - ICI Pallets Delivered to Transfer Station #2 and Regional Landfill	\$53.00	\$51.00	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	\$19.00	\$17.00	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	