



## Essex-Windsor Solid Waste Authority Regular Board Meeting Agenda

**Meeting Date:** Tuesday, May 5, 2026  
**Time:** 4:00PM  
**Location:** County of Essex Administration Building  
St. Clair Room, 2<sup>nd</sup> Floor  
360 Fairview Avenue West  
Essex, Ontario N8M 1Y6

Meeting will be held in person for Board Members and staff. Media representatives and interested members of the general public are invited to attend in person.

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<b>4. Business Arising from the Minutes</b>	
<b>5. Correspondence</b>	
There are no correspondence for May 5, 2026.	
<b>6. Delegations</b>	
There are no delegations for May 5, 2026.	
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**8. Waste Diversion**

- A. Correspondence to Ministry of Environment, Conservation and Parks – Blue Box Program Data Request 20-23
- B. 2026 Green Bin Program: Promotion & Education Update – Campaign 3A Beat the Heat with these Green Tips 24-29

**9. Finance & Administration**

- A. January to March 2026 Three-Month Operations Financial Review 30-35
- B. 2025 Financial Statements and Auditors Report 36-60
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**10. New Business**

**11. Other Items**

**12. By-Laws**

- A. **By-Law 06-2026** 74  
Being a By-Law to Confirm the Proceedings of the Meeting of the Board of the Essex-Windsor Solid Waste Authority for May 5, 2026.

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- Tuesday, June 2, 2026
- Tuesday, July 7, 2026
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- Tuesday, September 1, 2026
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- Tuesday, November 3, 2026
- Tuesday, December 1, 2026

**14. Adjournment**



**Essex-Windsor Solid Waste Authority  
Regular Board Meeting  
MINUTES**

**Meeting Date:** Wednesday, April 15, 2026

**Time:** 3:00 PM

**Location:** County of Essex Administration Building  
St. Clair Room, 2<sup>nd</sup> Floor  
360 Fairview Avenue West  
Essex, Ontario N8M 1Y6

**Attendance**

**Board Members:**

Gary Kaschak –Chair	City of Windsor
Kieran McKenzie	City of Windsor
Mark McKenzie	City of Windsor
Fred Francis	City of Windsor
Jim Morrison	City of Windsor
Gary McNamara – Vice Chair	County of Essex
Hilda MacDonald	County of Essex
Rob Shepley	County of Essex

**EWSWA Staff:**

Michelle Bishop	General Manager
Steffan Brisebois	Manager of Finance & Administration
Cathy Copot-Nepszy	Manager of Waste Diversion
James Bryant	Manager of Waste Disposal
Natalie Byczynski	Project Manager
Teresa Policella	Executive Assistant

**City of Windsor Staff:**

Jim Leether	Manager of Environmental Services
Stacey McGuire	Acting Executive Director of Operations
Rachel Chesterfield	Manager, Performance Measurement and Business Case Development

**County of Essex Staff:**

Melissa Ryan	Director of Financial Services/Treasurer
Claire Bebbington	Deputy County Solicitor

**Absent:**

Drew Dilkens	City of Windsor (Ex-Officio)
Michael Akpata	County of Essex
Tony Ardovini	Deputy Treasurer Financial Planning
Lorie Gregg	Executive Director, Financial Planning/Deputy Treasurer
David Sundin	Director, Legislative and Legal Services

**1. Call to Order**

The Chair called the meeting to order at 3:00 p.m.

**2. Declaration of Pecuniary Interest**

The Chair called for any declarations of pecuniary interest, and none were noted. He further expressed that should a conflict of a pecuniary nature or other arise at any time during the meeting that it would be noted at that time.

**3. Approval of the Minutes**

Moved by Fred Francis  
Seconded by Gary McNamara

**That** the minutes from the Essex-Windsor Solid Waste Authority Regular Meeting, dated February 3, 2026, be ***approved and adopted***.

**18-2026  
Carried**

**4. Business Arising from the Minutes**

No items were raised for discussion.

**5. Correspondence**

There were no correspondences for April 15, 2026.

**6. Delegations**

There were no delegations for April 15, 2026.

**7. Waste Disposal**

There were no items for Waste Disposal.

**8. Waste Diversion**

A. Green Bin Program – Phase 1 Preliminary Update

The Manager of Waste Diversion provided a summary of the report and highlighted the following:

- The Phase 1 rollout of the Green Bin program has demonstrated strong early performance, strong resident participation, and clear signs of waste diversion across the region. Serving approximately 119,000 residents, two-thirds in Windsor and one-third in the County, the program has shown steady growth in tonnage, improved material quality, and declining service inquiries as residents adapt to the new system.

- Between October 2025 and March 11, 2026, nearly 5,000 tonnes of organic material were collected, with 71% originating from the City of Windsor (City) and 29% from the County of Essex (County). Material quality has been consistently high, reflecting strong resident engagement. Weekly tonnage increased by 15% from the program's first ten weeks to the most recent ten weeks, rising from 200 tonnes/week to 236 tonnes/week. Early deliveries were also notably clean, with 175 tonnes collected at startup.
- Municipalities with Green Bin service are already experiencing a reduction in garbage tonnage, particularly in the City, where the shift to bi-weekly garbage collection has further encouraged diversion. She noted that research indicates that when garbage collection transitions to bi-weekly, diversion increases in other programs.
- Service inquiries through Customer Service Representatives (CSRs) and the City's 311 system have declined significantly since launch, indicating that residents have gained confidence in using the program. Early questions centred on bin set-out, packaging removal, and bag usage. Collection-related issues have also normalized: while 82% of early concerns involved missed collections, these have dropped to typical levels as drivers have become familiar with routes.

Staff will continue to monitor data, refine communication strategies, and apply Phase 1 learnings to Phase 2, including adjustments to Green Bin deployment and ongoing collaboration with contractors. A comprehensive one-year update will provide deeper insight across all seasons. No immediate financial impacts are expected, with Promotion and Education (P&E) costs already allocated in the 2025 and 2026 Operating Plan and Budgets.

Discussion took place regarding set-out compliance, illegal dumping, damage to green bins caused by wildlife and landfill life extension.

Mr. Morrison asked at what point will bins not be collected if residents are not adhering to the set-out requirements.

The Manager of Waste Diversion noted that some residents are still not complying with the required set-out standards. To date, collection has continued; however, feedback is being provided to residents. Staff are confirming with the collector, Miller Waste Systems (Miller), which households are repeat offenders, and supervisors are speaking directly with those residents. The team continues to look for opportunities to refine the process, and this may become a priority in a future campaign. Authority staff work with Miller daily to address any ongoing issues.

Mr. Morrison asked Mr. Leether to provide an update regarding this issue in the City.

Mr. Leether explained that under the City's contract with Miller, all waste must be collected regardless of set-out issues. He noted that a portion of the system is automated, and approximately 10,000 homes require manual collection due to on-street parking or limited access. In these areas, drivers must exit the vehicle, and two-person crews are required. Miller uses courtesy stickers to flag issues, though the number of problems regarding set-outs remains relatively low.

Kieran McKenzie questioned whether bi-weekly collection has led to an increase in illegal dumping.

Mr. Leether stated that the City has not identified an increase in illegal dumping.

With respect to the objective of extending the landfill's lifespan, Kieran McKenzie asked whether the impact of waste diversion can be quantified. He further questioned whether it is possible to determine how much additional lifespan is gained for each tonne of waste diverted from the landfill.

The Manager of Waste Diversion stated that staff are already working on the calculations related to extending the landfill's lifespan and are working with Seacliff Energy on the analysis.

Kieran McKenzie asked about damage to the bins caused by wildlife and whether the situation has improved or worsened.

The Manager of Waste Diversion explained that reports of this occurring have been low. She noted that any bin repair or replacement requests would come through the Authority, and there is a program in place to address this issue.

Moved by Kieran McKenzie  
Seconded by Fred Francis

**That** the Board **receive** this report as information.

**That** the Board **direct** Authority Administration to provide a Regional Green Bin Program Preliminary Update, as applicable to the Clerk's Department at the City of Windsor, County of Essex and seven (7) County Municipalities.

**19-2026**  
**Carried**

**B. 2025 Essex-Windsor Residential Waste Diversion Annual Report**

The Manager of Waste Diversion provided a summary of the report. The overall waste diversion rate for 2025 increased to 34.8%, compared to 30.6% in 2024. This figure represents residential tonnes diverted from the landfill. The increase was primarily due to the launch of the Green Bin Program and increased yard waste diversion. The City's transition to bi-weekly garbage collection also

supported the improved diversion rate. Approximately 2,200 tonnes of organic material were diverted from the landfill in 2025. Other diversion programs showed mixed results, with some increases and others remaining steady. P&E and Hazardous and Special Products (HSP) programming saw significant engagement growth, including higher Recycle Coach app usage and increased activity across social media platforms.

Kieran McKenzie asked if there was any data on the effectiveness or impact of single-stream recycling.

The Manager of Waste Diversion stated that single-stream recycling began in 2026, so it is not reflected in the 2025 report. To date, Circular Materials (CM) states that they are not legally obligated to provide this information. The General Manager and Manager of Waste Diversion continue to seek this information through collaborative groups.

Kieran McKenzie asked what steps the Board could take to obtain the required data.

The Manager of Waste Diversion noted that a letter has not yet been sent to the Ministry of the Environment, Conservation and Parks (MECP) in regard to obtaining this information. A new curbside audit is planned for early 2028, comparing results to 2022–2023 and assessing the impact of the Green Bin Program. That audit would also include findings related to the amount of recycling in the garbage stream.

The General Manager also noted that other municipalities are also experiencing similar issues and that a Board-issued letter would be appropriate. Many municipalities, similar to the Authority, are required to prepare a waste diversion report as a requirement of Environmental Compliance Approval (ECA).

Mr. Morrison asked about campaign timelines.

The Manager of Waste Diversion confirmed a report will be provided at the June meeting that will include Campaigns 2A and 2B, which will coincide with Earth Day.

The Chair asked about a motor oil campaign.

The Manager of Waste Diversion confirmed that an HSP campaign is in development.

Moved by Kieran McKenzie  
Seconded by Gary McNamara

**That** the Board **receive** this report as information.

**That** the Board **direct** Authority Administration to send correspondence, on behalf of the Authority Board, to the Ontario Ministry of the Environment, Conservation and Parks (MECP) and to local Members of Provincial Parliament (MPP), requesting that the service provider administering the Blue Box program provide waste diversion data to the Essex-Windsor Solid Waste Authority through a regular reporting method.

**20-2026  
Carried**

C. 2026 Green Bin Program – Promotion & Education Update

The Manager of Waste Diversion stated that Campaign 2A: Messages to Drive Usage & Adoption (for Phase 1 municipalities) and Campaign 2B: Debunking Myths (for Phase 2 municipalities) will run from mid-April to September. To ensure this messaging is consistent across the region, the Green Bin Program Campaign Summary will be shared with the City and the seven County municipalities.

She also highlighted a major milestone has been reached: 5,000 tonnes of organics have been diverted from the landfill.

There are no financial implications as this P&E Campaign is included in the 2026 Operational Plan and Budget.

Moved by Fred Francis  
Seconded by Mark McKenzie

**That** the Board **receive** this report as information.

**That** the Board **direct** Authority Administration to provide a Green Bin Program: Campaign Summary, as applicable to the Clerk's Department at the City of Windsor, County of Essex and seven (7) County Municipalities.

**21-2026  
Carried**

**9. Finance & Administration**

A. Transit Windsor Garage Expansion Correspondence

The General Manager advised that the City of Windsor is proceeding with the Transit Windsor Garage expansion project. Authority Administration has identified concerns regarding the potential impact of the new design on the site's stormwater management system. The Authority has applied to the MECP for approval of sewage works, and any significant design changes may require amendments to the application package. A meeting between the Authority and the City is scheduled for April 16, 2026, to review the project details and assess potential implications.

Moved by Mark McKenzie  
Seconded by Fred Francis

**That** the Board **receive** the report as information.

**22-2026**  
**Carried**

B. County of Essex Council Notice of Motion Re: Committee and Board Meeting Videos

Administration is seeking the Board's direction regarding the Notice of Motion from Essex County Council on recording Board meetings. The General Manager noted that, under current policy, the Authority is not required to provide meeting recordings.

Discussion took place on the feasibility of recording meetings.

Mr. Morrison commented that not recording meetings may limit public access to positive updates and information.

Mr. Francis requested a report to come back with options.

Mr. McNamara supported bringing back a report, noting cost and technology concerns, and emphasized that minutes and media coverage already share key information.

Mr. Shepley stated he had no issue with recording meetings, provided it is feasible and cost-effective.

Kieran McKenzie stated that the core issue is about public access, provided it is financially feasible.

Moved by Fred Francis  
Seconded by Rob Shepley

**That** the Board **receive** the report as information.

**That** the Board provide direction to Administration on whether the Board wishes to proceed with exploring the recording and livestreaming of Authority meetings; and

**If** the Board indicates support to proceed, direct Administration to request a formal cost estimate from the County of Essex for the provision of recording and/or livestreaming services, including any associated technical, staffing, and infrastructure requirements, and to report back to the Board with the findings for further consideration.

**23-2026**  
**Carried**

C. 2025 Employee Excellence Awards

The General Manager recommended consolidating this report with Agenda Item 11A. She noted that this is the second year that the County of Essex has delivered its Employee Excellence Awards. She explained that while CUPE 2974.1 employees are County of Essex staff, staff work directly for the Authority. She highlighted that two Authority staff members, Tom Paquette and Cat Griffin, were recognized this year

Tom, a Labourer 2 at the Regional Landfill, was previously nominated in 2024 and in 2025 received the Innovation Award Honourable Mention. He has played a key role in the reverse osmosis system, assisting management in problem solving and contributing to the polishing study.

Cat received the Service Excellence Award and was recognized for more than 30 years of exceptional communications leadership and her longstanding commitment to the success of EWSWA programs. On the occasion of Cat's upcoming retirement on May 8, 2026, the General Manager spoke about her significant contributions and invited the Chair to offer remarks. The Chair praised Cat's achievements, highlighted her long history with the Authority, and acknowledged her dedication and commitment.

Moved by Gary McNamara

Seconded by Kieran McKenzie

**That** the Board **receive** the report as information.

**24-2026**  
**Carried**

**10. New Business**

A. Diaper/Incontinence Program

Mr. McNamara asked Mr. Leether about Windsor's diaper/incontinence collection pilot program and how Tecumseh might implement something similar as they transition to bi-weekly garbage pickup.

Mr. Leether summarized the City's current diaper and incontinence product program. He advised that the City will be reviewing participation, usage, and overall effectiveness of the program in order to evaluate its long-term sustainability. A follow-up report to City Council will be provided as part of the 2027 budget deliberations.

B. Litter Control at Regional Landfill

Mr. Shepley thanked Administration for the quick response in addressing the recent garbage litter affecting residential areas surrounding the landfill. The General Manager referred to the Manager of Waste Disposal for an update.

The Manager of Waste Disposal explained that the site experienced significant winds over the past 4–5 days, reaching 40–50 km/h. During this period, the active workforce was on the west side, and auto-shredder fluff was unable to be delivered. Wind and minor deficiencies in the Cell 5 litter-fence construction, resulted in the fence splitting. In response, additional litter fencing was deployed, and litter crews were sent into nearby residential areas. Cleanup efforts are underway on Ferris Road, however, due to last night’s storm, the drain in the area is currently full. Once water levels drop and conditions are safe, cleanup will resume. He emphasized the team’s commitment to resolving the issue and asked for residents’ patience. The Authority is also working with the consultant, WSP, to improve the litter-fence system.

The General Manager added that a significant amount of material had reached residents’ properties. She noted that staff are doing their best under challenging conditions, with only two labourers and no student staff currently available. She thanked residents for their patience and reiterated that preventing nuisances remains a top priority.

## 11. Other Items

- A. EWSWA Employee Retirement – Cat Griffin

## 12. By-Laws

- A. By-Law 5-2026

Moved by Fred Francis

Seconded by Gary McNamara

**That** By-Law 5-2026, being a By-law to Confirm the Proceedings of the Board of the Essex-Windsor Solid Waste Authority be given three readings and be **adopted** this 15<sup>th</sup> day of April, 2026.

**25-2026**  
**Carried**

## 13. Next Meeting Dates

Tuesday, May 5, 2026

Tuesday, June 2, 2026

Tuesday, July 7, 2026

Wednesday, August 12, 2026

Tuesday, September 1, 2026

Tuesday, October 6, 2026

Tuesday, November 3, 2026 – 2027 Budget deliberation

Tuesday, December 1, 2026

#### **14. Adjournment**

Moved by Rob Shepley

Seconded by Hilda MacDonald

**THAT** the Board stand ***adjourned*** at 4:26 PM.

**26-2026**  
**Carried**

All of which is respectfully submitted.

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**Gary Kaschak**  
**Chair**

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**Michelle Bishop**  
**General Manager**



## Essex-Windsor Solid Waste Authority Administrative Report

**To:** The Chair and Board of the Essex-Windsor Solid Waste Authority

**From:** James Bryant, Manager of Waste Disposal

**Meeting Date:** Tuesday, May 05, 2026

**Subject:** Regional Landfill Heavy Equipment – Landfill Compactor Replacement Strategy

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### Purpose

The purpose of this report is to obtain Board approval to expand the heavy equipment fleet at the Regional Landfill through the purchase of a second landfill compactor.

### Background

The landfill compactor is the most critical piece of heavy equipment used at the Regional Landfill. With a weight of approximately 55 tonnes and wide wheels equipped with metal teeth, the compactor is used to place and compact waste on the landfill workface. By driving over the waste, the weight of the compactor and its specialized wheels break refuse into smaller pieces, which contributes to higher compaction rates as compared to other equipment, such as bulldozers, or no equipment (uncompacted waste).

The Authority's Waste Environmental Compliance Approval (ECA) for the Regional Landfill includes a condition that a minimum compaction ratio of 600 kg/m<sup>3</sup> (0.6 tonnes/m<sup>3</sup>) be achieved. With the use of a single compactor, the Regional Landfill has successfully satisfied this condition with an average yearly compaction ratio of approximately 800 kg/m<sup>3</sup> (0.8 tonnes/m<sup>3</sup>). Significant equipment downtime can impact the compaction ratio during any given month of any year. In recent years, EWSWA has experienced unprecedented downtime and costly repairs. A rental unit being available on short notice is rare, as such requests often require 6 months or greater lead time. Such unforeseen costly repairs, coupled with reduced compaction caused by compactor downtime, have immediate impacts on the Authority's budget as well as long-term financial impacts when considering the

effects on available landfill airspace. Equipment redundancy would greatly benefit the Authority by minimizing operational challenges associated with equipment downtime and minimizing impacts to the landfill lifespan.

Historically, the Authority has replaced landfill compactors on a consistent cycle aligned with their typical service life, supported by regular maintenance and offset in part by the resale of older units. While this lifecycle approach has remained stable over time, the cost to acquire new equipment has risen dramatically. What was once a comparatively moderate capital investment has escalated significantly over the years, with particularly sharp increases emerging in recent periods. External pressures such as supply chain disruptions and broader economic conditions have accelerated this trend, and prices have not returned to earlier levels, resulting in substantially higher acquisition costs for new compactors overall.

## **Discussion**

With the increasing cost of this type of specialized heavy equipment, Administration is evaluating all available equipment replacement options to maximize the return on investment and to ensure that the Authority continues to meet acceptable waste compaction standards. A preferred equipment replacement option should, at a minimum:

- Maximize remaining landfill airspace through consistent and efficient waste compaction;
- Minimize downtime (time when a compactor is not being operated and compaction ratios are not optimized);
- Achieve the lowest annualized cost through the life of the machine(s), including all capital expenditures, operation and maintenance costs, with due consideration for opportunities such as maximizing revenue for every cubic metre of waste disposed and net present value benefits from the potential deferral of future cell construction.

The options evaluated by Administration are described in more detail below.

### *Option 1: Purchase a new compactor (Status Quo)*

This option includes the purchase of a new landfill compactor along with the sale of the existing unit. This option maintains a single compactor operating with downtime during times when maintenance or repairs are being completed.

Option 2: Rebuild the existing compactor only

This option includes a significant expense of rebuilding the existing compactor. A rental unit is required during the rebuild time to ensure efficient compaction is maintained at the site.

Option 3: Purchase a rebuilt compactor and rebuild the existing unit

This option is similar to Option 3, but with the purchase of a rebuilt compactor instead of a new unit. Upon procuring the rebuilt unit, the existing compactor would be rebuilt. With the successful rebuild of the existing unit, two compactors would be available to share operational duty, thereby increasing the lifespan of each unit.

Option 4: Purchase a new compactor and rebuild the existing unit

This option includes purchasing a new compactor and rebuilding the existing unit. Downtime is minimized in this option as the new compactor would be operated during the rebuild. Upon rebuild, two compactors would be available to share operational duty, thereby increasing the lifespan of each unit.

Option 5: Purchase a rebuilt compactor only

This option includes the purchase of a rebuilt compactor along with the sale of the existing unit. This option maintains a single compactor operating with downtime during maintenance.

Options 1 through 5 described above are simplified into the table below for ease of reference.

*Table 1: Summary of Equipment Replacement Strategies Evaluated by EWSWA Administration*

<b>Option</b>	<b>Existing Unit</b>	<b>New Unit</b>	<b>Rebuilt Unit</b>
1 (Status Quo)	Sell	Purchase	---
2	Rebuild <sup>a</sup>	---	---
3	Rebuild <sup>a</sup>	---	Purchase
4	Rebuild <sup>a</sup>	Purchase	---
5	Sell	---	Purchase

*a – Two rebuilding options are available, CPT+ and CCR.*

The rebuild process that is included in Options 2, 3, and 4 has two rebuild processes available with different costs. The first is called “Caterpillar Certified Powertrain Plus” (CPT+) and is the least costly of the two options. This level of rebuild ensures that the components of the powertrain (generally the engine, transmission, driveshaft, differentials, and final drive) are rebuilt along with any additional “a la carte” options beyond the standard powertrain work. The second type of rebuild is called a “Caterpillar Certified Rebuild” (CCR) and is a complete rebuild that includes stripping all components down to the frame. This level of extensive rebuild is the costliest of the two options, is generally only completed on a machine with a high hourly usage, and can only be done once on a machine, as the equipment is given a new serial number. With the new serial number, a CCR rebuilt unit is generally considered to be a new asset, less any depreciation of the existing frame. CCR rebuilds are generally not available for purchase on the used equipment market and, in the evaluations of alternatives discussed further below, was only considered as an option for rebuilding EWSWA’s current 836K compactor (options 2, 3, and 4). It was assumed that only compactors having been rebuilt through a CPT+, or equivalent process would be available for purchase on the used market.

Options 1 through 5 were evaluated by EWSWA Administration taking into consideration ownership costs such as fixed/one-time acquisition costs, operational and maintenance costs, and potential contributions to the Equipment Replacement Reserve (ERR), all over the projected life of the assets. Administration also considered other lost opportunity costs and benefits, such as lost revenue during downtime, as well as the potential net benefits related to deferred capital expenditures for the construction of a future landfill cell.

Through the evaluation of alternatives, additional revenue, and any deferral of future cell construction, were among the greatest financial impacts, both of which are directly related to maximizing airspace. As a result, options that included such benefits were deemed most favourable as it is estimated that an additional compactor may defer future cell design/construction by an additional 1 to 1.7 years. Therefore, the evaluation shows that ownership of two compactors is preferred. A summary of the best to worst ranking for the options as it relates to ownership costs only is represented below in Table 3.

Table 2: Option Ranking based on Ownership Costs Only

Option	Description	Ranking	Comments
1	Purchase a new compactor (Status Quo)	4	Expensive with the purchase of a new unit. Single unit with 100% of the duty.
2	Rebuild the existing compactor only	2	Slightly more expensive than option 5 due to assumed additional rental costs and 100% of the duty.
3	Purchase a rebuilt compactor and rebuild the existing unit	3	Purchase of a rebuilt unit and rebuilding the existing unit is less expensive than purchasing a new unit due to the extension of the life of the equipment with split duty.
4	Purchase a new compactor and rebuild existing unit	5 (Worst)	Most expensive with purchasing a new unit and rebuilding the existing.
5	Purchase a rebuilt compactor only	1 (Best)	Has the least immediate financial impact. Single unit with 100% of the duty.

The rankings above do not include the opportunity costs/benefits, nor do they all satisfy all of the equipment replacement objectives detailed earlier in this report. After opportunity costs/benefits are included, the alternative rankings are adjusted dramatically. Table 4 shows details of this adjusted ranking.

Table 3: Option Ranking based on Ownership Costs and Opportunity Costs/Benefits

Option	Description	Ranking	Comments
1	Purchase a new compactor (Status Quo)	5 (Worst)	Highest immediate financial impact with a single unit, and no benefits related to maximizing airspace or deferred capital expenditures.
2	Rebuild the existing compactor only	4	No benefits related to maximizing airspace or deferred capital expenditures.

Option	Description	Ranking	Comments
3	Purchase a rebuilt compactor and rebuild existing unit	1 (Best)	Significant benefits with two units, reducing downtime, and maximizing airspace. Least expensive option that includes two units with shared duty.
4	Purchase a new compactor and rebuild existing unit	3	Same compaction benefits as Option 3, but with a new unit, which is more costly upfront.
5	Purchase a rebuilt compactor only	2	No benefits of deferred capital expenditure, but lowest immediate fixed costs.

The inclusion of the potential net benefit of maximizing the currently available airspace greatly impacts the results of the evaluation. With these benefits included, the preferred alternative is Option 3: purchase a rebuilt compactor, rebuild the existing compactor, and share the duty over each piece of equipment to extend the life of both the equipment and the landfill.

Administration does not recommend Option 5. While this option presents the lowest immediate capital cost, it does not meet the operational objectives identified in this report, including minimizing downtime, maximizing landfill airspace, and achieving long-term value through lifecycle cost efficiency. Maintaining a single compactor operating at 100% duty introduces increased operational risk and limits the Authority’s ability to optimize compaction performance and defer future capital expenditures. As such, Option 5 is not considered to be operationally or fiscally responsible and has been included for completeness only, to demonstrate that it was evaluated as part of the overall analysis.

Only options 3 and 4 satisfy all of the equipment replacement objectives stated earlier in the report, which include maximizing available airspace, reducing downtime, and being economically viable considering the life cycle of the equipment.

**Financial Implications**

The preferred alternative is Option 3, acquiring a rebuilt compactor along with rebuilding the Authority’s existing unit. A phased approach is proposed to initiate this change in the Authority’s fleet management strategy. Phase 1 is proposed to

include acquiring a rebuilt compactor in 2026 using the available budget. Phase 2 is proposed to plan for the budget in 2027 to rebuild the existing compactor. The current budget includes \$1M, funded by the ERR, for such a purchase this year, therefore, there is little to no impact on the 2026 budget if Phase 1 is implemented immediately. Additionally, phasing the implementation in this manner provides the added benefit that a rebuild of the existing 836K compactor can be budgeted for in 2027 with the flexibility to divest this existing unit and acquire a second new or used unit should conditions change.

Note that all options considered would require a significant increase in the annual contribution to the ERR. The current annual ERR contribution of \$596,700 is a total contribution related to all of the heavy equipment operated at the Regional Landfill. Within that total amount, \$274,960 reflects the most recent compactor purchase and associated life cycle assumptions. Depending on the Board's approval of the recommended approach and the outcome of the formal procurement process, a revised ERR contribution will need to be established and incorporated into the 2027 Operating Plan and Budget, and likely with a minimum net increase of \$100,000. Total increases will not be known until the procurement processes are complete.

Administration is seeking delegated authority to proceed with the procurement of a rebuilt landfill compactor due to the time-sensitive and unpredictable nature of sourcing suitable used heavy equipment. Availability of rebuilt units on the market is limited, and desirable equipment may only be accessible for a short duration, requiring the Authority to act quickly to secure a viable option that meets operational requirements and budget constraints. In addition, the upcoming municipal election cycle may result in a period where the Authority is in a "lame duck" position or without a fully constituted Board, pending the completion of City of Windsor and County of Essex Striking Committee appointments. Delegated authority will ensure that Administration can respond efficiently to market opportunities and avoid delays that could negatively impact landfill operations, equipment reliability, and overall financial outcomes.

## **Recommendation**

**That** EWSWA Administration be directed to proceed with a Request for Tender to procure a rebuilt landfill compactor in 2026; and further

**That** the Board delegate purchasing authority to the General Manager for a rebuilt landfill compactor, provided that tender pricing does not exceed 133% of the approved budget; and further

**That** the Board direct the General Manager to report back to the Board at a future meeting with the outcome of the procurement process, and any related costs.

**That** EWSWA Administration be directed to include a capital expenditure in the 2027 budget to rebuild the Authority’s existing 836K landfill compactor.

**Submitted By**



James Bryant, Manager of Waste Disposal



## Essex-Windsor Solid Waste Authority Administrative Report

**To:** The Chair and Board of the Essex-Windsor Solid Waste Authority

**From:** Michelle Bishop, General Manager

**Meeting Date:** Tuesday, May 05, 2026

**Subject:** Correspondence to MECP – Blue Box Program Data Request

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### Purpose

The purpose of this report is to advise the Board that the attached correspondence has been sent to the Ministry of the Environment, Conservation and Parks, addressed to the Honourable Todd McCarthy, Minister of the Environment, Conservation and Parks.

### Background

At its meeting held on April 15, 2026, the Board passed a resolution directing Administration to submit correspondence to the Ministry of the Environment, Conservation and Parks and local Members of Provincial Parliament, requesting that the service provider administering the Blue Box program provide municipal-level waste diversion data through a regular reporting mechanism.

The request is intended to support the Authority's obligation under Condition 5.2 of the Environmental Compliance Approval for the Essex-Windsor Regional Landfill to prepare and submit an annual Residential Waste Diversion Report, which requires accurate and complete diversion data for all programs operating within the region.

### Discussion

In accordance with the Board's direction, a formal letter dated April 30, 2026, was sent to the Honourable Todd McCarthy requesting provincial support to ensure access to Blue Box program diversion data following the transition to the Extended

Producer Responsibility framework. A copy of this correspondence is attached for the Board's information and records.

### **Financial Implications**

There are no financial implications at this time.

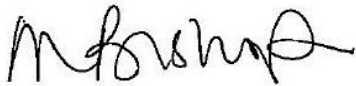
### **Next Steps**

Administration will continue to monitor for a response from the Ministry and will report back to the Board with any updates, including any further actions required to support compliance with reporting obligations.

### **Recommendation**

**That** the Board **receive** this report as information.

### **Submitted By**



Michelle Bishop, General Manager

Attachment: Letter to the Honourable Todd McCarthy, Ministry of Environment, Conservation and Parks dated April 30, 2026 Re: Request for Provincial Support for Blue Box Program Data to Support Municipal Waste Diversion Reporting

April 30, 2026

Ministry of Environment, Conservation and Parks  
Attention: The Hon. Todd McCarthy  
5<sup>th</sup> Floor, 777 Bay St.  
Toronto, Ontario  
M5B 2H7

**Sent Via Email:** [minister.mecp@ontario.ca](mailto:minister.mecp@ontario.ca)

Dear Minister McCarthy,

**Re: Request for Provincial Support for Blue Box Program Data to Support Municipal Waste Diversion Reporting**

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At its meeting on Wednesday, April 15, 2026, the Essex-Windsor Solid Waste Authority (EWSWA) Board passed the following motion:

**20-2026**

**Moved by:** Kieran McKenzie

**Seconded by:** Gary McNamara

That the Board direct Authority Administration to send correspondence, on behalf of the Authority Board, to the Ontario Ministry of the Environment, Conservation and Parks (MECP) and to local Members of Provincial Parliament (MPP), requesting that the service provider administering the Blue Box program provide waste diversion information data to the Essex-Windsor Solid Waste Authority through a regular reporting method.

In accordance with Condition 5.2 of the Environmental Compliance Approval (ECA) for the Essex-Windsor Regional Landfill, the EWSWA is required to prepare and submit an annual Residential Waste Diversion Report to the MECP. This reporting requirement necessitates accurate and complete data on all diversion activities within the region, including materials managed through the Blue Box Program.

Following the transition of the Blue Box Program to the Extended Producer Responsibility (EPR) framework in August 2024, responsibility for program administration was transferred to Circular Materials (CM).

Since that transition, the EWSWA has made repeated efforts to obtain the Blue Box Program data required to fulfill its reporting obligations. However, Circular Materials has not provided access to the requested information.

To ensure the accuracy and completeness of 2024 and 2025 diversion statistics, EWSWA formally requested that CM supply the necessary post-transition data. In correspondence dated March 7, 2024, CM staff responded as follows:

*"We would like to clarify that data sharing is not a regulatory obligation. As such, Circular Materials and RLG do not have the infrastructure or resources in place to accommodate municipal data requests."*

EWSWA further understands, through discussions with the collection contractor, that the requested data does exist; however, the contractor has indicated they are not permitted to release this information to EWSWA under direction from CM.

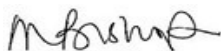
As a result, the EWSWA has been required to rely on estimated data using pre-Transition Blue Box data to complete its reporting. This approach limits the accuracy and reliability of the information submitted and does not align with the intent of the ECA requirements.

Up-to-date and accurate data are essential for tracking diversion performance, informing policy decisions, and ensuring transparency. Therefore, the EWSWA respectfully requests that the Province of Ontario consider mechanisms such as regulatory amendments, policy direction, or guidance that would require producers to share annual municipal-level diversion data with municipalities and local waste authorities.

Ensuring access to this information will support municipalities to meet regulatory obligations, maintain data integrity, and continue to support provincial waste diversion and circular economy objectives.

Should you require further information, please contact the EWSWA by email at [mbishop@ewswa.org](mailto:mbishop@ewswa.org).

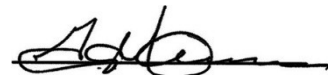
Regards,



Michelle Bishop  
EWSWA General Manager



Gary Kaschak  
EWSWA Board Chair



Gary McNamara  
EWSWA Board Vice Chair

CC:

Resource Productivity and Recovery Authority – [info@rpra.ca](mailto:info@rpra.ca)

Andrew Dowie, MPP, Windsor – Tecumseh Riding - [Andrew.Dowie@pc.ola.org](mailto:Andrew.Dowie@pc.ola.org)

Anthony Leardi, MPP, Essex Riding - [Anthony.Leardi@pc.ola.org](mailto:Anthony.Leardi@pc.ola.org)

Lisa Gretzky, MPP, Windsor West - [LGretzky-QP@ndp.on.ca](mailto:LGretzky-QP@ndp.on.ca)

Trevor Jones, MPP, Chatham-Kent-Leamington - [Trevor.Jones@pc.ola.org](mailto:Trevor.Jones@pc.ola.org)



## **Essex-Windsor Solid Waste Authority Administrative Report**

**To:** The Chair and Board of the Essex-Windsor Solid Waste Authority

**From:** Catharine Copot-Nepszy, Manager of Waste Diversion

**Meeting Date:** Tuesday, May 05, 2026

**Subject:** 2026 Green Bin Program: Promotion & Education (P&E) Update – Campaign 3A Beat The Heat With These Green Tips

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### **Purpose**

The purpose of this report is to provide the Authority Board with an update on the Promotion and Education (P&E) Program Plan, and that the Board direct Authority Administration to share a Green Bin Program: Campaign Summary, where applicable, with the Clerk’s Department of the City of Windsor (City), the County of Essex (County) and seven (7) County Municipalities.

### **Background**

Authority Administration has been sharing regular updates at Authority Board meetings and monthly Municipal Working Group meetings that consist of administrators from the City, the County and the seven (7) County Municipalities throughout the launch of this program. Administration has been working closely with communication contacts from each municipality to enhance residential reach through municipal forums.

As shared previously, to ensure municipalities are informed and up to date on the latest Green Bin Program information, Authority Administration has created a Campaign Summary to align with each milestone as prescribed in the Green Bin Program P&E Plan. This summary will be shared with the Authority Board and then sent through to the Clerk’s Department of the City of Windsor (City), the County of Essex (County) and seven (7) County Municipalities so that its municipal partners are well informed.

## Discussion

As hotter temperatures approach the region and it's the first time that Phase 1 residents will be using the Green Bin in this climate, **Campaign 3A: Beat The Heat With These Green Tips** will be important. Key strategies provided through this simple campaign include keeping the lid closed and locked, using weekly set-out, and keeping it fresh!

To ensure this messaging is consistent across the region, it will be published to municipal partners and stakeholders through the Green Bin Program: Campaign Summary that is attached to this report.

## Financial Implications

There are no direct or immediate financial implications associated with this report, as the cost to develop and roll out this P&E Plan for the Green Bin Program was included in the 2026 Operational Plan and Budget.

## Recommendation

**That** the Board **receive** this report as information.

**That** the Board **direct** Authority Administration to provide a Green Bin Program: Campaign Summary, as applicable to the Clerk's Department at the City of Windsor, County of Essex and seven (7) County Municipalities.

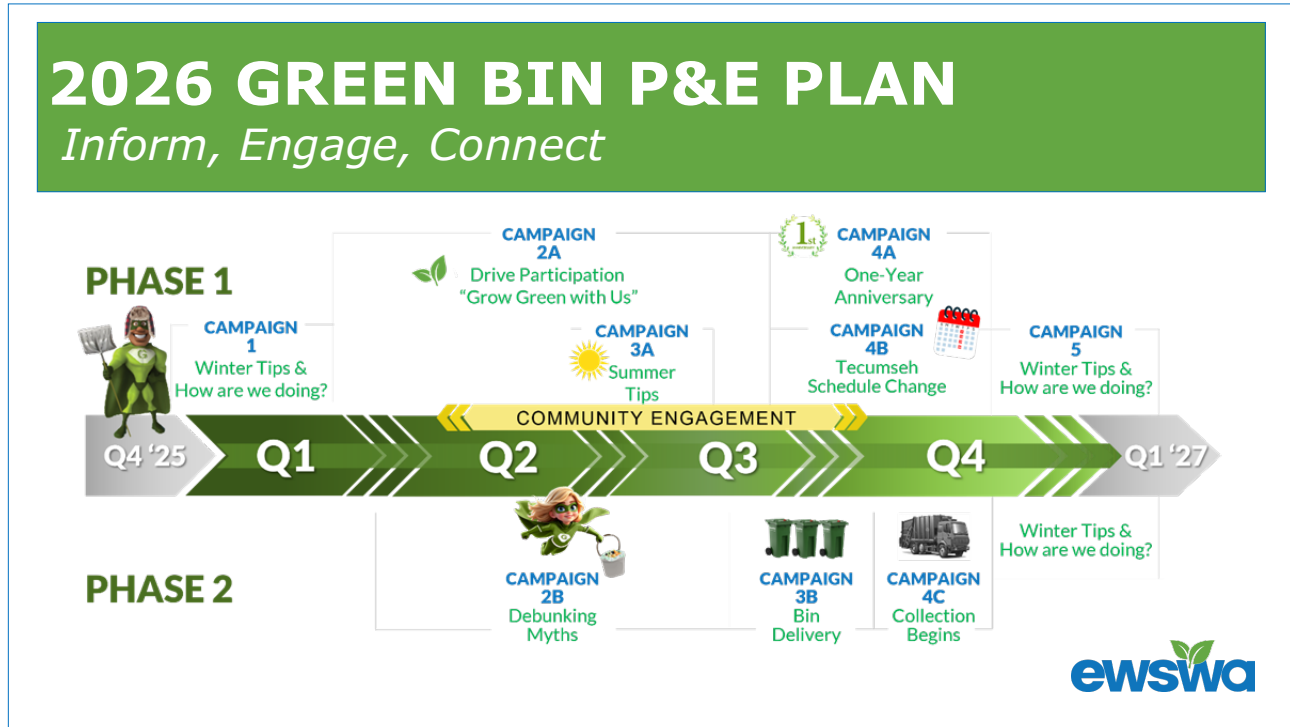
## Submitted By



Catharine Copot-Nepszy, Manager of Waste Diversion

Attachment: Green Bin Program: Campaign 3A Summary – Beat The Heat With These Green Bin Tips!

**Figure 1.** Graphic display of the campaigns scheduled for the 2026 Green Bin Program.



## Green Bin Program

### Campaign Summary: Beat The Heat With These Green Tips!

May 5, 2026

As hotter temperatures approach the Region and it is the first time that Phase 1 residents will be using the Green Bin in this climate, **Campaign 3A: Beat The Heat With These Green Tips** will be important. Key strategies provided through this simple campaign include keeping the lid closed and locked, using weekly set-out, and keeping it fresh! Residents will be reminded to download the Recycle Coach app to stay up to date on program changes or new Green Bin information. Key messages will be promoted through digital ad campaigns, radio, scheduled programs, etc., during the hotter months.

This new Green Bin Program is one of the best recycling loops – where collected food waste will be turned into fertilizer for farmers’ crops, which in turn will create more food. This loop is the perfect way for this Region to respect, preserve and celebrate the agriculturally rich lands that serve us. To date, over 5,000 tonnes of food waste have been diverted from the Essex-Windsor Regional Landfill through the commitment of residents using their Green Bins for food waste – a “High 5” to everyone who helped divert these 5,000 tonnes!

The EWSWA invites everyone to channel their inner superhero and use their superpowers to choose to **“Grow Green with the Green Bin”**. Below are sample ads for municipalities to share through their communications, such as digital displays, newsletters, or simply internally with staff. New messaging for **Campaign 3B - Bin Delivery**, will be published late summer to support Phase 2 with their launch this fall.

If you need assistance with formatting, please reach out directly to the EWSWA Communications Coordinator, Karen Markovich-Bailey - [KMBailey@ewswa.org](mailto:KMBailey@ewswa.org).

## 2026 EWSWA GREEN BIN P&E PROGRAM

### PHASE 1- CAMPAIGN 3A – Beat The Heat With These Green Bin Tips!

 <p>ESSEX-WINDSOR SOLID WASTE AUTHORITY</p> <h2>Beat The Heat</h2> <p><i>Tips To Manage Your Food Waste In Hot Weather</i></p> <p>ewswa.org</p>	<p><b>Beat The Heat</b>  <i>Keep it Cool with these tips to manage food waste in hot weather</i></p> <p>There are some simple ways to make using the Green Bin for your food waste easier and more enjoyable in the warmer months. Always keep the lid closed, especially when not in use. Set the Bin out weekly, even if it isn't full. Keep it clean as you would any waste container. Follow these simple steps to be a Green Superhero all year long.</p> <p>For more tips on managing your food waste in hot weather, visit <a href="http://www.ewswa.org">www.ewswa.org</a></p>
 <p>ESSEX-WINDSOR SOLID WASTE AUTHORITY</p> <h2>Keep the Lid Closed &amp; Locked</h2> <p><i>Keep It Fresh! Odours In, Pests Out</i></p> <p>ewswa.org</p>	<p><b>Keep The Lid Closed &amp; Locked</b>  <i>Keep it fresh! Odours in, pests out!</i></p> <p>It's always good practice to keep your Green Bin lid closed and locked when it is not being used. But it's doubly important during the warm weather months. Keeping the lid closed and locked will help to keep odours in and pests out, just as you would with the garbage.</p> <p>For more tips on managing your food waste in hot weather, visit <a href="http://www.ewswa.org">www.ewswa.org</a></p>
 <p>ESSEX-WINDSOR SOLID WASTE AUTHORITY</p> <h2>Weekly Set Out Is Key!</h2> <p><i>Even if the Green Bin isn't full</i></p> <p>ewswa.org</p>	<p><b>Weekly Set Out is Key!</b>  <i>Even if the Green Bin isn't full</i></p> <p>There are a few simple things you can do to have an enjoyable Green Bin experience all summer long. One of them is to set out the Green Bin for collection every week – even if it's not full – since food decomposes quickly. A reminder to always drain liquids from food waste too. So set out the Green Bin weekly – and enjoy Canada's most southern climate!</p> <p>For more tips on managing your food waste in hot weather, visit <a href="http://www.ewswa.org">www.ewswa.org</a></p>



**Be In The Know!**

*Download Recycle Coach to stay up-to date*

Be the first to know about Green Bin program information with a simple download of the Recycle Coach App (available for both iOS and Android). With Recycle Coach, you'll get your weekly Green Bin collection schedule, as well as all other residential curbside collection schedules. You can also get program changes as they occur - all at your fingertips. Download it today!



# Essex-Windsor Solid Waste Authority

## Administrative Report

**To:** The Chair and Board of the Essex-Windsor Solid Waste Authority

**From:** Steffan Brisebois, Manager of Finance and Administration

**Meeting Date:** Tuesday, May 05, 2026

**Subject:** January to March 2026 – Three-Month Operating Financial Review

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### Purpose

The purpose of this report is to present a three-month financial review of the Authority's revenues and expenditures for the period January to March 2026.

### Background

Section 5(l) of the Agreement between the City of Windsor and County of Essex that created the Essex-Windsor Solid Waste Authority states: "The Authority shall receive operating statements and reports on a quarterly basis, or more frequently if desired by the Authority and/or City or County Council."

### Discussion

Historically, the delivery of material for disposal at the Authority depots is much lower during the period of January to March than in other months of the year. This creates a challenge for Administration to compare actual first-quarter results to budget estimates. Administration has therefore only included in this report items that have a material variance to budget or are significant in nature, such as Municipal and Industrial/Commercial/Institutional delivered refuse.

### Operating Revenue

#### Municipal Tip Fee Revenue – Refuse

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Municipal tipping fee revenues and tonnages have decreased in the first quarter of 2026 when compared to the same period in 2025 due to the launch of the Green Bin Program. Table 1 shows the variances between the revenues and tonnages for the periods of January to March 2025 versus January to March 2026.

Table 1: Municipal Tonnages first quarter variances of 2025 versus 2026

<b>Municipalities</b>	<b>January to March 2025 Tonnages</b>	<b>January to March 2026 Tonnages</b>	<b>Tonnage Variances</b>
City of Windsor (Phase 1)	13,190	11,010	(2,180)
Town of Amherstburg	1,600	1,620	20
Town of Essex (Phase 1)	1,550	1,290	(260)
Town of Kingsville	1,320	1,350	30
Municipality of Lakeshore (Phase 1)	2,640	2,240	(400)
Town of Lasalle (Phase 1)	1,870	1,660	(210)
Municipality of Leamington	1,610	1,670	60
Town of Tecumseh (Phase 1)	1,350	1,240	(110)
<b>Total</b>	<b>25,130</b>	<b>22,080</b>	<b>(3,050)</b>

Table 2: Municipal Revenues first quarter variances of 2025 versus 2026

<b>Municipalities</b>	<b>January to March 2025 Revenues (\$43/MT)</b>	<b>January to March 2026 Revenues \$(43/MT)</b>	<b>Revenue Variances (\$)</b>
City of Windsor (Phase 1)	\$567,170	\$473,430	(\$93,740)
Town of Amherstburg	\$68,800	\$69,660	\$860
Town of Essex (Phase 1)	\$66,650	\$55,470	(\$11,180)
Town of Kingsville	\$56,760	\$58,050	\$1,290
Municipality of Lakeshore (Phase 1)	\$113,520	\$96,320	(\$17,200)
Town of Lasalle (Phase 1)	\$80,410	\$71,380	(\$9,030)
Municipality of Leamington	\$69,230	\$71,810	\$2,580
Town of Tecumseh (Phase 1)	\$58,050	\$53,320	(\$4,730)
<b>Total</b>	<b>\$1,080,590</b>	<b>\$949,440</b>	<b>(\$131,150)</b>

In total, each participating municipality in the Green Bin program in the first quarter has seen decreases in municipal refuse tonnage. Administration reduced the municipal refuse tonnes as part of the 2026 Budget on account of the Green Bin program. The 2026 budgeted municipal refuse tonnes were reduced by 10,610 tonnes (2025 - 109,900 tonnes; 2026 - 99,290 tonnes). The variance and impact on the 2026 municipal refuse revenue budget will be better known at the time of the January to June 2026 financial report presentation in September 2026.

### Municipal Tip Fee Revenue – Organic (Leaf and Yard Waste Program)

Most municipal organic programs do not operate in the winter months. In the first three months, the Authority received 215 tonnes (2025 - 151 tonnes) of organic waste.

### Municipal Tip Fee Revenue – Green Bin Program

The Green Bin Program launched in October 2025 for phase 1 municipalities. The table below summarizes the tonnes and revenues earned from the City of Windsor and County of Essex in the first quarter of 2026.

<b>Municipalities</b>	<b>2026 Annual Budgeted Tonnes</b>	<b>January to March 2026 Tonnages</b>	<b>January to March 2026 Revenues</b>
<b>City of Windsor</b>	<b>8,213</b>	<b>2,095</b>	<b>\$287,803</b>
<b>County of Essex</b>			
Town of Essex (Phase 1)	878	130	\$17,859
Municipality of Lakeshore (Phase 1)	1,570	248	\$34,069
Town of Lasalle (Phase 1)	1,155	261	\$35,855
Town of Tecumseh (Phase 1)	780	209	\$28,712
<b>Totals from the County of Essex</b>	<b>4,383</b>	<b>848</b>	<b>\$116,495</b>
<b>Program Total</b>	<b>12,596</b>	<b>2,943</b>	<b>\$404,298</b>

The variance and impact on the 2026 municipal green bin revenue budget will be better known at the time of the January to June 2026 financial report presentation in September 2026.

### **Industrial/Commercial/Institutional (IC&I) Tip Fee Revenue – Landfilled Material**

The tables below summarize the change in tonnage and earnings for the first quarter of 2026 when compared to the same period in 2025.

#### **January to March 2026/2025 - IC&I Landfillable Tonnages**

<b>Description</b>	<b>2026 Tonnes</b>	<b>2025 Tonnes</b>	<b>Variance</b>
Industrial, Commercial or Institutional Waste	15,615	15,368	247
Greenhouse Vines and Growing Medium	3,490	3,800	(310)
Contaminated Soil	2,900	3,865	(965)
<b>Total Tonnes</b>	<b>22,005</b>	<b>23,033</b>	<b>(1,028)</b>

## January to March 2026/2025 - IC&I Landfillable Earnings

Description	2026 Revenue	2025 Revenue	Variance (\$)
Industrial, Commercial or Institutional Waste, including Vine Material	\$1,224,000	\$1,188,230	\$35,770
Contaminated Soil	\$159,500	\$154,620	\$4,880
Less: Host Compensation (2026 - \$11.549/tonne; 2025 - \$11.34/tonne)	(\$254,136)	(\$261,194)	\$7,058
<b>January – March Revenues</b>	<b>\$1,129,364</b>	<b>\$1,081,656</b>	<b>\$47,708</b>

As a result of the increase in IC&I customer refuse tonnages and the increase in tipping fee rates, the total earnings were greater in 2026 when compared to the same period in 2025.

## Industrial/Commercial/Institutional Tip Fee Revenue – Non-Landfilled Material

The bulk of ICI Non-Landfilled Material consists of daily cover material (i.e. Auto Shredder Fluff). Less cover material was received in the first three months of 2026 when compared to the same period in 2025. The variance amounted to 3,909 fewer tonnes of cover material than during the same period in 2025 (19,192 tonnes in 2026 vs. 23,101 tonnes in 2025). In the first quarter of 2026, \$209,100 in revenue was earned, versus \$251,800 during the same period of 2025. The decrease of \$42,700 in revenue is a result of the decrease in cover material.

## Total Landfillable Tonnes

In the first quarter of 2026, the Essex-Windsor Regional Landfill received 45,445 tonnes of material compared to 49,426 in the same period of 2025. The variance amounted to 3,981 fewer tonnes, which was primarily due to the launch of the Green Bin program, vines & contaminated soil from the IC&I sector.

## Operating Expenditures

Impact on fuel expenditures due to the increase in diesel and gas prices:

The Authority staff operate numerous vehicles, equipment and heavy equipment that consume considerable amounts of fuel. On average, the Regional Landfill's equipment and heavy equipment consume 350,000 Litres of diesel fuel per year. Should fuel prices not fall to rates observed in 2025 and early 2026, Administration is anticipating an unfavourable dollar variance in programs that operate vehicles, equipment and heavy equipment. There were no significant dollar variances in the first quarter of 2026 relating to fuel expenditures.

No other significant expenditure variances have been identified in the first three months of 2026.

### **Financial Implications**

Administration will continue to monitor the revenues and expenditures and update the Board on any significant financial impact as more information becomes available in the calendar year. The next financial operating update is the January to June 2026 six-month financial report, and the report will be presented to the Board.

### **Recommendation**

THAT the Board **receive** this report as information.

### **Submitted By**



Steffan Brisebois, Manager of Finance and Administration



## **Essex-Windsor Solid Waste Authority Administrative Report**

**To:** The Chair and Board of the Essex-Windsor Solid Waste Authority  
**From:** Steffan Brisebois, Manager of Finance and Administration  
**Meeting Date:** Tuesday, May 05, 2026  
**Subject:** 2025 Financial Statements and Auditors' Report

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### **Purpose**

The purpose of this report is to present the Authority's 2025 audited financial statements as well as KPMG's Auditors' Report.

### **Discussion**

KPMG has issued an "unmodified" audit opinion regarding the 2025 financial statements, meaning that the statements "...present fairly, in all material respects, the financial position of the Authority as at December 31, 2025 and the results of its operations and changes in net debt and cash flows for the year then ended."

### **2025 Financial Statements**

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The following is a presentation of the major figures included in the 2025 financial statements.

### **Statement of Financial Position**

#### **Due to/from the City of Windsor and the County of Essex**

The balances owing to and from the City of Windsor and the County of Essex are operational in nature and arise primarily from timing differences at year end. Amounts receivable from the City of Windsor (\$4,635,665) relate to routine program activities such as the Green Bin Program and tipping fee charges, while amounts payable to the City (\$3,372,765) reflect contracted operational services, including the Non-Eligible Recycling program, Transfer Station 1, Public Drop Off Depot, and Green Bin contractor fees. Similarly, the balance receivable from the County of Essex (\$1,266,087) relates to ongoing Green Bin Program activities, and

the amount payable (\$1,424,284) reflects regular contracted services such as payroll, rent, and other monthly operational services. These balances have since been resolved.

### **Regional Landfill Asset Retirement Obligation**

The balance of \$36,600,100 (2024 - \$35,114,746) represents the liability that must be recorded in the Authority's financial statements in accordance with a calculation prescribed by section PS 3280 Asset Retirement Obligations ("ARO") of the Public Sector Accounting Board recommendations. As part of the ARO standards, the Authority is required to recognize an asset retirement obligation liability and capitalize the costs in the Authority's Tangible Capital Asset ("TCA") listings if the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

In accordance with the ARO standards, the Authority was obligated to recognize both the ARO liability and the ARO asset the day the Essex-Windsor Regional Landfill began accepting waste on June 30, 1997. At that time, the Authority became legally obligated to incur retirement costs as per Environmental Compliance Approval ("ECA") A011101 issued November 16, 2020 (replacing previous ECAs).

The \$36,600,100 ARO liability represents the present value (the current value of a future sum of money based on a constant rate of return) of the future costs anticipated to be incurred after the closure of the Regional Landfill. Included in the future costs are all direct costs associated with closing the Regional Landfill and the costs to monitor and maintain the asset. The liability must be shown whether or not funds have been set aside.

The actual reserve balance (Regional Landfill Perpetual Care Reserve) as of December 31, 2025 is \$2,835,216 (2024 - \$2,733,513). The reserve balance is the result of the Authority's 2011 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. At that time, contributions to the Perpetual Care Reserve will be resumed. Also, the Authority capped the current Regional Landfill Perpetual Care Reserve balance at \$2,000,000 plus interest earned until the debenture has been repaid and the balance in the

reserve is transferred to the Rate Stabilization Reserve. The Authority board adopted these recommendations at the November 2011 Board meeting.

### Net Long-Term Liability

The balance of \$40,901,234 represents a debenture due to Sun Life Assurance Company Limited on account of the Regional Landfill. The City of Windsor and the County of Essex are jointly liable for this debenture. The last payment is scheduled for 2031.

### Reserve Funds

The nature and balances of the reserves as of December 31, 2025, are shown in the following table. The \$42,683,802 in total reserves forms part of the calculation of the (\$9,334,281) Accumulated Deficit as found on the Statement of Financial Position and Note 7 of the financial statements.

Reserve Name	Description	Balance as at December 31, 2025
Rate Stabilization	To manage future years' tipping fees	\$8,796,476
Waste Reduction	To assist with the organic program implementation	\$1,147,852
Recycling	To assist with program costs relating to the Recycling Program	\$277,478
Working Capital	To manage cash flow	\$650,000
Insurance	To fund potential deductible costs	\$250,000
Recycling and Landfill Equipment Replacement	Equipment replacement	\$10,643,748
Regional Landfill Debt Retirement	To pay Sun Life Debenture for the Regional Landfill	\$6,473,029
Regional Landfill	To be used for Reg. LF related property matters	\$1,545,114
Regional Landfill Perpetual Care	To be used once the landfill is closed	\$2,835,216

<b>Reserve Name</b>	<b>Description</b>	<b>Balance as at December 31, 2025</b>
Regional Landfill Future Cell Construction	To fund a portion of Cells 4 South and 5 South	\$9,494,225
Landfill #2 Perpetual Care Accumulated Surplus	These monies will be used to finance 2026 expenses	\$128,509
Landfill #3 Perpetual Care Accumulated Surplus	These monies will be used to finance 2026 expenses	\$442,155
<b>As of December 31, 2025</b>	<b>Total</b>	<b>\$42,683,802</b>

**Tangible Capital Assets**

The balance of \$47,175,535 represents the net book value of Authority assets. This figure is comprised of \$114,126,449 in historical cost of the assets, less accumulated depreciation of \$66,950,914. Assets include such items as buildings, machinery, heavy equipment, vehicles, land, asset retirement obligation, green bin carts and the Regional Landfill.

**Statement of Operations and Accumulated Deficit**

**2025 Accumulated Deficit**

The Accumulated Deficit totalling (\$9,334,281) as at December 31, 2025, represents the Authority's equity or retained earnings and is a function of the net capital investment, unfunded liabilities, long-term debt and reserve balances.

Highlighted in the chart below is a summary comparison of the Authority's Accumulated Surplus for 2025:

<b>Description</b>	<b>2025 Accumulated Deficit</b>	<b>2024 Accumulated Deficit</b>
Invested in tangible capital assets (net)	\$47,175,535	\$31,344,050
Unfinanced Capital	(21,269,080)	(7,033,174)
Long-term debt	(40,901,234)	(44,703,797)
RL ARO & employee benefit liabilities	(37,023,304)	(35,491,793)
Reserves	42,683,802	46,412,392
<b>Total</b>	<b>(\$9,334,281)</b>	<b>(\$9,472,322)</b>

## 2025 Operating Deficit and Rate Stabilization Reserve Changes

The following table summarizes specific revenues and expenditures where actual results differed materially from the 2025 projection figures presented in the 2026 Operational Plan and Budget, which was approved at the November 4, 2025, Board meeting. The final 2025 operating deficit amounted to (\$1,558,274), representing a favourable variance of \$207,221 from the 2025 projected deficit of (\$1,765,495) included in the 2026 Operating Plan and Budget. Both the expenditure and revenue variances affecting the projected deficit of \$207,211 is shown in the tables below:

Description of Favourable/(Unfavourable) Expenditure Variances affecting the Projected Deficit	Variance
Leachate Hauling & Processing Expenditure - Lower leachate tonnes decreased both the hauling and treatment costs	\$403,680
City of Windsor Expenditures – Lower net costs payable to the City of Windsor to operate the Non-Eligible Source Recycling Collection, Public Drop Off, Transfer Station 1 Operations & City of Windsor Green Bin Program	\$112,720
Food and Organic Processing Expenditure - Fewer tonnes of food and organic tonnes processed at Seacliff Energy	\$89,820
Town of Essex Compensation - Higher host compensation payable to the Town of Essex due to higher tonnes of landfillable waste deposited at the Regional Landfill	(\$49,150)
Shunt Hauling Expenditure - More on-site waste bin hauling at the Public Drop Off	(\$61,880)
Yard Waste Grinding Expenditure – More yard waste grinding at all sites	(\$77,630)
RO Expenditures – Higher RO rental costs and RO polishing study work	(\$95,020)
Reserve Contribution - Additional contribution to the Waste Reduction/Recycling reserve to fund the final container building loan repayment	(\$222,880)
Other expenditures affecting the projected deficit	(\$158,539)
<b>Total Expenditures Variance</b>	<b>(\$58,879)</b>

<b>Description of Favourable/(Unfavourable) Revenue Variances Affecting the Projected Deficit</b>	<b>Variance</b>
IC&I Non-Landfillable Revenue – Higher tonnes of non-landfillable waste	\$70,730
IC&I Landfillable Revenue – Higher tonnes of IC&I landfillable waste	\$353,700
County of Essex & City of Windsor Food & Organic Processing Revenue – Fewer tonnes of food and organics processed	(\$58,000)
Municipal Refuse Revenue – Fewer tonnes of municipal refuse on account of the launch of the Green Bin Program and changes to the City of Windsor residential waste collection	(\$128,830)
Other miscellaneous revenues affecting the projected deficit	\$28,500
<b>Total Revenues Variance</b>	<b>\$266,100</b>

**Notes to The Financial Statements**

**Note 7 Accumulated Deficit**

Note 7 includes disclosure of \$25,906,455, which pertains to the net book value of tangible capital assets. This figure is derived from the figure shown on the Statement of Financial Position of \$47,175,535, less \$21,269,080. The \$21,269,080 figure represents the amount that must be raised by the Authority in future years to retire the debt associated with the acquisition and construction of capital items from prior years. The funds required to finance the acquisition of these capital items came from internal borrowing from various Authority reserves. This was done so that external borrowing wouldn't take place. The Authority can borrow from its own reserves at a better rate of interest than from an external source such as a bank. The \$21,269,080 figure is not shown as a separate schedule within the financial statements and is therefore presented within this report:

<b>Description</b>	<b>Unfinanced Capital</b>
Regional Landfill Heavy Equipment (2020 - 2025)	\$1,343,468
Regional Landfill Cell #3 South & Cell #5 North (2022 - 2032)	9,675,132
Windsor Transfer Station (2008 - 2027)	159,448
Recycling Centre Building (2008 - 2027)	374,289
Green Bin Carts Phase 1 (2025 - 2035)	8,534,019
Food and Organics Transfer Station (2025 - 2046)	1,182,724
<b>Total Unfinanced Capital</b>	<b>\$21,269,080</b>

### **Financial Implications**

The 2025 operating deficit of (\$1,558,274) has been transferred from the Rate Stabilization Reserve.

### **Recommendation**

THAT the Board **approve** this report, the 2025 financial statements and the associated auditors' report.

### **Submitted By**



Steffan Brisebois, Manager of Finance and Administration

**Attachment(s):** 2025 Auditors' Report & Financial Statements

Financial Statements of

**ESSEX-WINDSOR SOLID  
WASTE AUTHORITY**

And Independent Auditors' Report thereon

Year ended December 31, 2025

DRAFT



KPMG LLP  
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3200 Deziel Drive  
Windsor, ON N8W 5K8  
Canada  
Tel 519 251 3500  
Fax 519 251 3530

## INDEPENDENT AUDITOR'S REPORT

To the Members of Essex-Windsor Solid Waste Authority

### **Opinion**

We have audited the financial statements of Essex-Windsor Solid Waste Authority (the Entity), which comprise:

- the statement of financial position as at December 31, 2025
- the statement of operations and accumulated deficit for the year then ended
- the statement of change in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2025, and its results of operations, its remeasurement of gains and losses, its changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “**Auditor’s Responsibilities for the Audit of the Financial Statements**” section of our auditor’s report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



## ***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

***DRAFT***

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

Approval Date

# ESSEX - WINDSOR SOLID WASTE AUTHORITY

## STATEMENT OF FINANCIAL POSITION DECEMBER 31, 2025, WITH COMPARATIVE INFORMATION FOR 2024

	2025 \$	2024 \$
<b>FINANCIAL ASSETS</b>		
Cash and temporary investments	20,442,382	40,494,424
Accounts receivable	3,360,758	4,229,076
Due from City of Windsor	4,635,665	3,713,334
Due from County of Essex	1,266,087	350
Other current assets	1,282	1,282
<b>TOTAL FINANCIAL ASSETS</b>	<u>29,706,174</u>	<u>48,438,466</u>
<b>FINANCIAL LIABILITIES</b>		
Due to City of Windsor	3,372,762	373,293
Due to County of Essex	1,424,284	1,154,929
Accounts payable and accrued liabilities	3,684,184	7,062,107
Holdbacks payable	43,807	741,283
Employee benefits payable (Note 3)	423,204	377,047
Regional landfill asset retirement obligation (Note 4)	36,600,100	35,114,746
Net long term liability (Note 5)	40,901,234	44,703,797
<b>TOTAL FINANCIAL LIABILITIES</b>	<u>86,449,575</u>	<u>89,527,202</u>
<b>NET DEBT</b>	<u>(56,743,401)</u>	<u>(41,088,736)</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 6)	47,175,535	31,344,050
Prepaid expenses and deposit	233,585	272,364
<b>TOTAL NON-FINANCIAL ASSETS</b>	<u>47,409,120</u>	<u>31,616,414</u>
<b>ACCUMULATED DEFICIT (Note 7)</b>	<u>(9,334,281)</u>	<u>(9,472,322)</u>
<b>CONTINGENCY (Note 10)</b>		

The accompanying notes are an integral part of this financial statement.

# ESSEX - WINDSOR SOLID WASTE AUTHORITY

## STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT FOR THE YEAR ENDED DECEMBER 31, 2025, WITH COMPARATIVE INFORMATION FOR 2024

	Budget 2025 \$ (Note 8)	Actual 2025 \$	Actual 2024 \$
<b>Revenue</b>			
Tipping fees	28,921,570	25,673,045	27,678,862
Sale of recyclable materials	-	-	2,694,750
Recovery of perpetual care costs	757,110	757,110	728,850
Recovery of green bin program costs	3,743,400	3,565,103	-
Rent	649,025	647,760	332,582
Interest income	1,038,200	1,349,132	2,248,842
Sale of scrap metal - public drop-off depots	145,000	154,994	133,168
Other	574,300	745,578	1,401,239
Stewardship Funding - recycling operating funding	-	54,593	2,540,689
Stewardship Funding - hazardous and special products	160,000	217,845	162,080
Sale of electronics	60,000	60,845	58,573
Sale of blue boxes	-	-	24,926
Sale of organic material	230,000	219,948	269,135
<b>Total revenue</b>	<u>36,278,605</u>	<u>33,445,953</u>	<u>38,273,696</u>
<b>Expenses</b>			
Administration	2,336,700	2,217,978	2,286,145
Realty	28,100	43,464	16,598
Recycling	1,702,900	1,470,645	7,367,941
Hazardous and Special Products	629,800	682,811	644,367
Waste Reduction and Reuse	1,399,100	1,369,535	1,271,186
Green Bin	4,330,930	4,062,192	-
Advertising and Public Education	325,800	301,215	371,754
Perpetual Care - Landfill Site # 2	344,900	271,884	285,529
Perpetual Care - Landfill Site # 3	667,500	458,684	385,528
Regional landfill	7,166,060	6,594,955	6,206,895
Regional landfill - initial construction and future cell development	-	(3,802,563)	(4,055,366)
Windsor Transfer Station #1	2,230,900	2,278,033	2,296,493
Kingsville Transfer Station #2	862,200	906,858	874,458
Windsor Public Depot	1,536,500	1,621,220	1,496,988
Regional landfill debenture payments	6,266,860	6,417,113	6,918,068
Town of Essex compensation	3,344,800	2,738,240	3,672,415
Residents compensation	91,600	82,681	94,334
Post employment/retirement employee benefits	-	46,157	67,633
Regional landfill asset retirement obligation (Note 4)	-	1,485,354	1,425,073
Amortization of tangible capital assets	4,026,946	4,026,946	3,784,782
Loss from the sale of tangible capital assets	-	34,510	1,042,602
<b>Total expenses</b>	<u>37,291,596</u>	<u>33,307,912</u>	<u>36,453,423</u>
<b>Annual surplus (deficit)</b>	<u>(1,012,991)</u>	<u>138,041</u>	<u>1,820,273</u>
<b>Accumulated deficit, beginning of year</b>		<u>(9,472,322)</u>	<u>(11,292,595)</u>
<b>Accumulated deficit, end of year</b>		<u>(9,334,281)</u>	<u>(9,472,322)</u>

The accompanying notes are an integral part of this financial statement.

**ESSEX - WINDSOR SOLID WASTE AUTHORITY**

**STATEMENT OF CHANGE IN NET DEBT  
FOR THE YEAR ENDED DECEMBER 31, 2025, WITH COMPARATIVE INFORMATION FOR 2024**

	Budget 2025 \$ <u>(Note 8)</u>	Actual 2025 \$ <u></u>	Actual 2024 \$ <u></u>
Annual surplus (deficit)	(1,012,991)	138,041	1,820,273
Acquisition of tangible capital assets	(20,390,230)	(20,091,439)	(8,649,955)
Amortization of tangible capital assets	4,026,946	4,026,946	3,784,782
Loss on sale of tangible capital assets	-	34,510	1,042,602
Proceeds on sale of tangible capital assets	-	198,498	11,349
	<u>(17,376,275)</u>	<u>(15,693,444)</u>	<u>(1,990,949)</u>
Acquisition of prepaid expenses and deposits	-	(233,585)	(272,364)
Use of prepaid expenses and deposits	-	272,364	313,358
	<u>(17,376,275)</u>	<u>(15,654,665)</u>	<u>(1,949,955)</u>
Change in net debt	(17,376,275)	(15,654,665)	(1,949,955)
Net debt, beginning of year	<u>(41,088,736)</u>	<u>(41,088,736)</u>	<u>(39,138,781)</u>
Net debt, end of year	<u>(58,465,011)</u>	<u>(56,743,401)</u>	<u>(41,088,736)</u>

The accompanying notes are an integral part of this financial statement.

## ESSEX - WINDSOR SOLID WASTE AUTHORITY

### STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2025, WITH COMPARATIVE INFORMATION FOR 2024

	2025	2024
	<u>\$</u>	<u>\$</u>
Cash provided by (used in):		
<b>Operation Activities</b>		
Annual surplus	138,041	1,820,273
Items not involving cash:		
Amortization of tangible capital assets	4,026,946	3,784,782
Loss on sale of tangible capital assets	34,510	1,042,602
Change in employee benefits payable	46,157	67,633
Regional landfill asset retirement obligation	1,485,354	1,425,073
Change in non-cash assets and liabilities:		
Accounts receivable	868,318	(1,362,862)
Due from City of Windsor	(922,331)	5,090,907
Due from County of Essex	(1,265,737)	-
Prepaid expenses and deposits	38,779	40,994
Due to City of Windsor	2,999,469	-
Due to County of Essex	269,355	25,343
Accounts payable and accrued liabilities	(3,377,923)	1,564,514
Holdbacks payable	(697,476)	738,752
<b>Net change in cash from operating activities</b>	<u><b>3,643,462</b></u>	<u><b>14,238,011</b></u>
<b>Capital Activities</b>		
Proceeds on sale of tangible capital assets	198,498	11,349
Cash used to acquire tangible capital assets	(20,091,439)	(8,649,955)
<b>Net change in cash from capital activities</b>	<u><b>(19,892,941)</b></u>	<u><b>(8,638,606)</b></u>
<b>Financing Activities</b>		
Decrease in net long term liability	(3,802,563)	(4,055,368)
<b>Net change in cash from financing activities</b>	<u><b>(3,802,563)</b></u>	<u><b>(4,055,368)</b></u>
<b>Net change in cash and temporary investments</b>	<b>(20,052,042)</b>	<b>1,544,037</b>
<b>Cash and temporary investments, beginning of year</b>	<u><b>40,494,424</b></u>	<u><b>38,950,387</b></u>
<b>Cash and temporary investments, end of year</b>	<u><u><b>20,442,382</b></u></u>	<u><u><b>40,494,424</b></u></u>

The accompanying notes are an integral part of this financial statement.

The Essex-Windsor Solid Waste Authority (the "Authority") is a Joint Board of Management created by the Corporation of the County of Essex (the "County") and the Corporation of the City of Windsor (the "City") pursuant to an agreement dated May 18, 1994, (the "EWSWA Agreement") to establish, operate and manage, among other things, the Regional Landfill, recycling and waste diversion programs.

**1. Summary of Significant Accounting Policies and Reporting Practices:**

The financial statements of the Authority are prepared in accordance with accounting policies prescribed by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

Basis of accounting:

(i) **Accrual:**

The accrual basis of accounting recognizes revenue as it is earned and is measurable. Expenses are recognized as they are incurred and are measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

(ii) **Non-financial Assets:**

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They generally have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(iii) **Tangible Capital Assets:**

Tangible Capital Assets ("TCA") are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land and landfill sites, are amortized on a straight-line basis over their estimated useful lives as follows:

**Asset Classification & Amortization Schedule**

<b>Classification</b>	<b>Useful Life (Years)</b>
Buildings	15-20
Machinery & Equipment	5-15
Vehicles	7-10
Land Improvements	10-20
Heavy Machinery	7-10
Green Bin Carts	10
Office Equipment	10

The Regional Landfill and its asset retirement obligation has an estimated service capacity of 12,200,000 tonnes and is being amortized using the units of production method based on capacity used during the year.

Land has an infinite life and accordingly is not amortized.

**1. Summary of Significant Accounting Policies and Reporting Practices (continued):**

**(iv) Asset Retirement Obligations:**

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made

The liability for closure of operational sites and post-closure care relating to landfill sites has been recognized based on estimated future expenses. Under the modified retroactive method, the discount rate and assumptions used on initial recognition are those as of the date of adoption of the standard. Assumptions used in the subsequent calculations are revised yearly.

The Authority recognized the liability for the asset retirement obligations of the Essex-Windsor Regional Landfill as at January 1, 1997, the day the Landfill started accepting waste. This was the year the Authority became legally obligated to incur retirement costs.

It is estimated that by the time the Regional Landfill ceases operating, December 31, 2037, the Authority will be obligated to pay for the post-closure care costs for a period of 40 years after its closure, which is management's current best estimate of the period such care will be necessary. It is estimated that the post-closure care costs will amount to \$152,527,913.

The liability is equal to the sum of future cash flows for a period of 40 years commencing in 2038 which is subsequently discounted back to January 1, 1997, at a rate of 4.23%. The liability includes costs which are directly attributable to the asset retirement which includes but are not limited to post-retirement operation, maintenance, hauling and the treatment of leachate and monitoring.

The Authority also monitors two closed landfills. Under agreements with five local municipalities, the Authority is recovering the post-closure care costs from the local municipalities based on their respective proportion of waste deposited in their respective closed landfills. The local municipalities bear the cost of the operation, maintenance and monitoring of the closed landfills and therefore the liability for asset retirement obligation has not been included in the liability for Landfill. No other assets met the PS 3280 recognition criteria as at December 31, 2025.

**(v) Employee future benefit obligations:**

The Authority has adopted the accrued method of accounting for employee future benefits as required by the Canadian Institute of Chartered Accountants. The cost of future benefits earned by employees is actuarially determined using the projected benefit method prorated on service and assumptions of mortality and termination rates, retirement age and expected inflation rate. Actuarial gains and losses on the accrued benefit obligation arise from differences between actual and expected experience and from changes in the actuarial assumptions used to determine the accrued benefit obligation. Actuarial gains and losses for non-pension post-retirement benefits are amortized over the average remaining service period of active employees, which is 13 years. Actuarial gains and losses for post-employment benefits are fully recognized in the year they arise.

**1. Summary of Significant Accounting Policies and Reporting Practices (continued):**

**(vi) Foreign Currency Translation:**

The financial statements for monetary assets and liabilities that are denominated in a foreign currency and non-monetary items denominated in a foreign currency that are reported as fair value, are adjusted to reflect the exchange rates in effect at the financial statement date. The unrealized loss arising from foreign currency changes amounted to \$44,357.

**(vii) Use of estimates:**

The preparation of the financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Significant items subject to such estimates and assumptions include the valuation of accounts receivable, the valuation of employee benefits, the carrying value of the Regional Landfill's asset retirement obligation costs and the carrying value of tangible capital assets. Actual results could differ from those estimates.

**2. Pension Agreements:**

The Authority contributes to the Ontario Municipal Employees Retirement System (OMERS) on behalf of 49 employees. OMERS is a multi-employer, defined benefit plan which specifies the amount of the retirement benefit to be received by employees based on their length of service and earnings. However, as OMERS does not segregate its pension assets and liabilities information by individual employer, there is not sufficient information to enable the Authority to account for the plan as a defined benefit plan. The plan has been accounted for as a defined contribution plan.

The amount contributed to OMERS for 2025 was \$273,723 (2024 - \$243,928) for current service. Contributions in the current year have been included as an expense within the statement of operations and accumulated deficit.

**Essex-Windsor Solid Waste Authority**  
**Notes to the Financial Statements (continued)**  
**For the Year Ended December 31, 2025**

**3. Employee Benefits Payable:**

Employee future benefit obligations are future liabilities of the Authority to its employees and retirees for benefits earned but not taken as at December 31, 2025 and consist of the following:

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Post retirement benefits	255,960	162,260
WSIB future benefits	167,244	214,787
	<u>\$423,204</u>	<u>\$377,047</u>

The Authority measures its post retirement and post employment benefit obligation for accounting purposes as at December 31 each year and consists of the following:

	<b>2025</b>	<b>2024</b>
Discount rate	5.00%	5.00%
<i>Medical trend rate</i>		
Initial	6.00%	6.00%
Ultimate	4.00%	4.00%
Dental trend rate	4.00%	4.00%

The medical trend rate has an initial rate of 6.00% but reduces by 0.33% per year to 4.00% in 2029 and 4.00% thereafter.

Information about the Authority's future obligation with respect to post retirement and employment benefits are as follows:

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Accrued benefit liability at the beginning of the year	377,047	309,414
Current service cost	55,397	66,019
Interest	19,568	21,958
Amortization of actuarial loss	17,339	22,028
Expected benefit payments	(46,147)	(42,372)
Accrued benefit liability at the end of the year	<u>423,204</u>	<u>377,047</u>
Unamortized net actuarial gains	(180,235)	(204,821)
Obligation for benefits	<u>\$242,969</u>	<u>\$172,226</u>

**4. Regional Landfill Asset Retirement Obligation Costs:**

The Authority has recorded ARO as of the January 1, 2024 implementation date on a modified retroactive basis, with a simplified restatement of prior year amounts. The Statement of Financial Position reflects a balance of \$36,600,100 (2024 - \$35,114,746 ) for the Regional Landfill asset retirement obligation care expenses.

A reconciliation of the beginning and ending aggregate carrying amount of the ARO liability is below:

	<u>2025</u>	<u>2024</u>
Liabilities for ARO at Beginning of Year		
Opening Balance	\$ 35,114,746	\$ 33,689,673
Accretion Expense Incurred During the Year	1,485,354	1,425,073
Liabilities for ARO at end of year	<u>\$ 36,600,100</u>	<u>\$ 35,114,746</u>

The site has an approximate capacity of 12.2 million cubic metres, of which 8.24 million has been consumed to December 31, 2025. Based on past and projected waste levels it is estimated that the Regional Landfill will reach capacity in 13 years. The Authority has established a reserve to help fund these future expenses, and at December 31, 2025, the balance in this reserve fund approximated \$2,835,216 (2024 – \$2,733,514).

**5. Net Long-Term Liability:**

In July 2005, the County, City and Authority (the "Plaintiff") settled a legal action commenced in the Ontario Superior Court of Justice against MFP Financial Services, Leasing-Infrastructure Financing Trust 1 ("LIFT") and others in which the Plaintiffs had alleged that certain of the defendants had fraudulently and negligently misrepresented the rate of interest payable by the Plaintiffs in respect of a head lease and sublease intended to be a loan to finance certain costs incurred by the Authority to develop the Regional Landfill and pay the costs of future landfill expansions.

Under the terms of the mediated and Court approved settlement, LIFT assigned its rights under the original head lease which the Court ruled was a loan from LIFT to the County and City, to Sun Life Assurance Company Limited ("Sun Life"). Sun Life restructured the loan, in favour of the debenture in the amount of \$62,808,331, bearing interest at 6.427% per annum, issued by the County, on behalf of the County and the Authority. The County and the City are jointly liable for the debenture, which provided for principal and interest payments on January 15 and July 15 of each year, commencing January 15, 2006 and maturing on July 31, 2031. Total interest over the term of the debenture will aggregate \$88,454,959. Other significant terms and conditions of the settlement are as follows:

- (a) Cash proceeds of \$5,728,000 held by LIFT on account of a payment previously owing under the head lease were distributed to the County and City and used to retire certain indebtedness incurred in prior years by the Authority with respect to Regional Landfill expenses.
- (b) Investments held by another defendant with a book value of \$10,195,743 at the date of settlement were distributed to the County and the Authority. At their respective maturity dates, these investments will be considered as further advances by LIFT as provided under the original head lease agreement.
- (c) Payment of \$7,146,880 by LIFT to the County and City, which was used, along with interest earned thereon, towards payments otherwise due with respect to the Sun Life debenture during the period commencing January 15, 2006 and ended on January 15, 2008. Those proceeds were intended to effectively reduce the original cost of borrowing included in the head lease and sub-lease during this period. As part of the agreement, no other payments with respect to the debenture are payable during this timeframe.

The investments noted in paragraph (b) above are currently being held by the City in trust for the Authority.

**5. Net Long-Term Liability (continued):**

- (d) Payment of \$2,400,000 by MFP Financial Services Limited on account of costs of the legal action incurred by the Plaintiffs.

Net Long-term liability consists of:

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Debtore payable	39,719,272	43,411,949
Accrued Interest	1,181,962	1,291,848
	<u>\$40,901,234</u>	<u>\$44,703,797</u>

Under the terms of the debenture agreement, no principal repayments were required until 2013 and the excess of interest otherwise payable over the actual amount of the debenture payments due annually was capitalized as part of the debenture payable. Principal repayments began in 2013.

Principal payments due over the next five years and thereafter are as follows:

	<b>\$</b>
2026	3,498,841
2027	3,768,779
2028	4,028,442
2029	4,272,773
2030	9,312,455
2031 and thereafter	14,837,982

**Essex-Windsor Solid Waste Authority**  
**Notes to the Financial Statements (continued)**  
**For the Year Ended December 31, 2025**

**6. Tangible Capital Assets:**

<b>Costs</b>	<b>Balance at December 31, 2024</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance at December 31, 2025</b>
Asset Retirement Obligations	\$ 11,007,606	\$ -	\$ -	\$ 11,007,606
Regional Landfill Construction	46,950,933	13,592,223	-	60,543,156
Land	4,450,709	-	-	4,450,709
Land Improvement	5,325,372	-	-	5,325,372
Building and Improvements	12,882,662	3,809,224	(1,689,757)	15,002,129
Vehicles	503,628	56,032	-	559,660
Heavy Machinery	5,039,059	2,199,766	(1,098,923)	6,139,902
Machinery and Equipment	1,925,675	201,816	(31,579)	2,095,912
Green Bin Carts	-	8,828,375	-	8,828,375
Office Furniture & Equipment	21,396	-	-	21,396
Computer Systems	152,232	-	-	152,232
Assets under construction	8,595,997	-	(8,595,997)	-
<b>Total</b>	<b>\$ 96,855,269</b>	<b>\$ 28,687,436</b>	<b>\$ (11,416,256)</b>	<b>\$ 114,126,449</b>

<b>Accumulated amortization</b>	<b>Balance at December 31, 2024</b>	<b>Disposals</b>	<b>Amortization expense</b>	<b>Balance at December 31, 2025</b>
Asset Retirement Obligations	\$ 7,126,921	\$ -	\$ 308,182	\$ 7,435,103
Regional Landfill Construction	38,698,675	-	1,907,900	40,606,575
Land	-	-	-	-
Land Improvement	3,613,963	-	162,450	3,776,413
Building and Improvements	11,558,676	(1,689,757)	471,456	10,340,375
Vehicles	427,898	-	18,543	446,441
Heavy Machinery	2,529,712	(865,915)	631,369	2,295,166
Machinery and Equipment	1,402,892	(31,579)	76,726	1,448,039
Green Bin Carts	-	-	441,419	441,419
Office Furniture & Equipment	20,659	-	737	21,396
Computer Systems	131,823	-	8,164	139,987
<b>Total</b>	<b>\$ 65,511,219</b>	<b>\$ (2,587,251)</b>	<b>\$ 4,026,946</b>	<b>\$ 66,950,914</b>

<b>Net book value</b>	<b>Balance at December 31, 2024</b>	<b>Balance at December 31, 2025</b>
Asset Retirement Obligations	\$ 3,880,685	\$ 3,572,503
Regional Landfill Construction	8,252,258	19,936,581
Land	4,450,709	4,450,709
Land Improvement	1,711,409	1,548,959
Building and Improvements	1,323,986	4,661,754
Vehicles	75,730	113,219
Heavy Machinery	2,509,347	3,844,736
Machinery and Equipment	522,783	647,873
Green Bin Carts	-	8,386,956
Office Furniture & Equipment	737	-
Computer Systems	20,409	12,245
Assets under construction	8,595,997	-
<b>Total</b>	<b>\$ 31,344,050</b>	<b>\$ 47,175,535</b>

**Essex-Windsor Solid Waste Authority**  
**Notes to the Financial Statements (continued)**  
**For the Year Ended December 31, 2025**

**6. Tangible Capital Assets (continued):**

<b>Costs</b>	<b>Balance at December 31, 2023</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance at December 31, 2024</b>
Asset Retirement Obligations	\$ 11,007,606	\$ -	\$ -	\$ 11,007,606
Regional Landfill Construction	46,950,933	-	-	46,950,933
Land	4,450,709	-	-	4,450,709
Land Improvement	5,325,372	-	-	5,325,372
Building and Improvements	12,826,484	264,713	(208,535)	12,882,662
Vehicles	508,091	14,359	(18,822)	503,628
Heavy Machinery	5,039,059	-	-	5,039,059
Machinery and Equipment	8,213,194	97,715	(6,385,234)	1,925,675
Office Furniture & Equipment	21,396	-	-	21,396
Computer Systems	127,741	24,491	-	152,232
Assets under construction	347,320	8,274,435	(25,758)	8,595,997
<b>Total</b>	<b>\$ 94,817,905</b>	<b>\$ 8,675,713</b>	<b>\$ (6,638,349)</b>	<b>\$ 96,855,269</b>

<b>Accumulated amortization</b>	<b>Balance at December 31, 2023</b>	<b>Disposals</b>	<b>Amortization expense</b>	<b>Balance at December 31, 2024</b>
Asset Retirement Obligations	\$ 6,818,740	\$ -	\$ 308,181	\$ 7,126,921
Regional Landfill Construction	36,740,951	-	1,957,724	38,698,675
Land	-	-	-	-
Land Improvement	3,445,958	-	168,005	3,613,963
Building and Improvements	11,271,104	(208,536)	496,108	11,558,676
Vehicles	426,296	(18,822)	20,424	427,898
Heavy Machinery	1,879,106	-	650,606	2,529,712
Machinery and Equipment	6,556,328	(5,331,282)	177,846	1,402,892
Office Furniture & Equipment	18,853	-	1,806	20,659
Computer Systems	127,741	-	4,082	131,823
<b>Total</b>	<b>\$ 67,285,077</b>	<b>\$ (5,558,640)</b>	<b>\$ 3,784,782</b>	<b>\$ 65,511,219</b>

<b>Net book value</b>	<b>Balance at December 31, 2023</b>	<b>Balance at December 31, 2024</b>
Asset Retirement Obligations	\$ 4,188,866	\$ 3,880,685
Regional Landfill Construction	10,209,982	8,252,258
Land	4,450,709	4,450,709
Land Improvement	1,879,414	1,711,409
Building and Improvements	1,555,380	1,323,986
Vehicles	81,795	75,730
Heavy Machinery	3,159,953	2,509,347
Machinery and Equipment	1,656,866	522,783
Office Furniture & Equipment	2,543	737
Computer Systems	-	20,409
Assets under construction	347,320	8,595,997
<b>Total</b>	<b>\$ 27,532,828</b>	<b>\$ 31,344,050</b>

**Essex-Windsor Solid Waste Authority**  
**Notes to the Financial Statements (continued)**  
**For the Year Ended December 31, 2025**

**7. Accumulated Deficit:**

Accumulated Deficit consists of individual fund deficits and reserves as follows:

	<b>2025</b>	<b>2024</b>
<b>DEFICIT</b>	<b>\$</b>	<b>\$</b>
Invested in tangible capital assets	25,906,455	24,310,876
Unfunded		
Net long-term liability	(40,901,234)	(44,703,797)
Landfill asset retirement obligation costs	(36,600,100)	(35,114,746)
Employee benefits	(423,204)	(377,047)
Total deficit	<b><u>(52,018,083)</u></b>	<b><u>(55,884,714)</u></b>
 <b>RESERVES</b>		
Equipment Replacement	10,643,748	11,772,243
Rate Stabilization	8,796,476	10,158,988
Working Capital	650,000	650,000
Regional Landfill	1,545,114	2,676,756
Regional Landfill Perpetual Care	2,835,216	2,733,513
Regional Landfill Debt Retirement	6,473,029	6,474,035
Regional Landfill Future Cell Construction	9,494,225	9,274,170
Landfill 2 Perpetual Care	128,509	95,493
Landfill 3 Perpetual Care	442,155	448,629
Waste Diversion	1,147,852	1,878,565
Recycling	277,478	-
Insurance	250,000	250,000
Total reserves	<b><u>42,683,802</u></b>	<b><u>46,412,392</u></b>
 Total accumulated deficit	<b><u>(9,334,281)</u></b>	<b><u>(9,472,322)</u></b>

**Essex-Windsor Solid Waste Authority**  
**Notes to the Financial Statements (continued)**  
**For the Year Ended December 31, 2025**

**8. Budget Data:**

The audited budget data presented in these financial statements is based upon the 2025 operating and capital budgets approved by the Authority on November 5, 2024. Amortization was not contemplated on development of the budget and, as such, has been included based on the actual 2025 figure. The chart below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget Amount
Revenue:	
Operating Budget	\$ 33,264,650
Capital Budget	20,390,230
Add:	
Transfers from other funds	(17,376,275)
<b>Total Revenue</b>	<b>\$ 36,278,605</b>
Expenses:	
Operating Budget	\$ 37,291,596
Capital Budget	4,026,945
Less:	
Capital Expenses	(4,026,945)
<b>Total Expenses</b>	<b>\$37,291,596</b>
<b>Annual Deficit</b>	<b>(\$1,012,991)</b>

**9. Expenses by Object:**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Operating goods and services	16,193,922	18,492,242
Regional Landfill financing costs	6,417,113	6,918,068
Municipal and residential compensation	2,820,921	3,766,749
Salaries, wages and employees benefits	3,849,010	3,491,582
Amortization	4,026,946	3,784,782
	<u>33,307,912</u>	<u>36,453,423</u>

**10. Contingency:**

During the normal course of operations, the Authority may be subject to various legal actions. The settlement of these actions, if any, is not expected to have a material effect on the financial statements of the Authority.

**11. Comparative figures:**

Certain comparative figures have been reclassified to conform with the financial presentation adopted for the current year.



## Essex-Windsor Solid Waste Authority Administrative Report

**To:** The Chair and Board of the Essex-Windsor Solid Waste Authority  
**From:** Michelle Bishop, General Manager  
**Meeting Date:** Tuesday, May 05, 2026  
**Subject:** County of Essex Council – Notice of Motion  
**RE: Green Bin Program Statistics and Public Education**

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### Purpose

The purpose of this report is to provide the Board with information on an Essex County Council ("**County Council**") resolution regarding the Regional Green Bin Program (the "**Program**") in Essex County (the "**County**"), related costs, and public education campaigns, and to seek the Board's direction on how to proceed in response to the resolution.

### Background

County Council, at its Wednesday, February 4, 2026, meeting, adopted the following resolution under New Business item 14.2 Green Bin Organics Recycling Program:

**037-2026**  
**Moved By Sherry Bondy**  
**Seconded By Tracey Bailey**

*Whereas an organic waste program is being rolled out to the seven (7) local municipalities of the County of Essex and the City of Windsor, as a Regional Organic Green Bin Program (the "Program"); and,*

*Whereas it is understood that the Region needs to divert organic waste from the Regional Landfill to extend its life expectancy; and,*

*Whereas residents have many inquiries about the Program, including the cost, the contract, and rationale for why those who compost or wish to opt out cannot do so; and,*

*Whereas the Program is regional in nature and is managed by the Essex Windsor Solid Waste Authority (the "Authority") on behalf of the entire Region and manages the contract for the Program; and,*

*Whereas County Council is responsible for setting the service levels for the Program; and,*

*Whereas County Council does not have the necessary information on the Program's effectiveness in the County, or the effectiveness in rural areas versus urban areas, in order for County Council to evaluate the proper service levels for the Program in the County.*

*Now therefore be it resolved that Council direct Administration to request that the Authority provide the following in writing to the County for Council's information:*

- Available statistics to date on the effectiveness of the Program in each of the County's seven (7) local municipalities;*
- Available statistics to date on the effectiveness of the Program in urban areas and in rural areas;*
- Details of the public education campaign to date for the Program and details of future planned public education campaigns;*
- Details about the cost of the Program to each of the seven (7) local municipalities.*

*In Favour (13): Michael Akpata, Joe Bachetti, Tracey Bailey, Sherry Bondy, Kimberly DeYong, Chris Gibb, Hilda MacDonald, Dennis Rogers, Rob Shepley, Larry Verbeke, Kirk Walstedt, Mark Carrick, and Brian Houston*

**Carried**

## Discussion

County Council’s resolution requests written information from the Authority regarding the Program’s effectiveness, public education efforts, and municipal cost allocation. While the resolution reflects County Council’s interest in ensuring transparency and accountability, it is important to note that the majority of the requested information has already been provided to both County Council and City Council and local municipalities through multiple channels and in multiple formats over the course of the Program’s implementation. That being said, discussions around the Program began in 2017, therefore, spanning many years, and the information being requested in the above resolution has not been provided in a single piece of correspondence to either County Council, City Council, or the local municipalities of the County.

The following provides Administration’s response to County Council’s direction arising from Resolution 037-2026:

- ***Available statistics to date on the effectiveness of the Program in each of the County’s seven (7) local municipalities***

First, it is important to note that the Regional Green Bin Program plan supported a two-phase launch. Phase 1 included the City of Windsor (the “**City**”) and the following municipalities in the County: Essex, Lakeshore, LaSalle, and Tecumseh, which launched the week of October 21, 2025. Phase 2 includes Amherstburg, Kingsville, and Leamington and is scheduled to launch the week of November 2, 2026. Therefore, statistics to date are not available for each of the County’s seven (7) local municipalities, only those currently participating in the Program.

In response to the resolution requesting program data, it is important to note that at the time of the request, the program had been in operation for merely 15 weeks which included start-up. It is critical to highlight that using start-up program data for any new curbside program of this scale risks the use of premature data which could be misleading.

From the outset, it has always been the intention of Administration to be transparent by providing the Board, County Council, City Council, and the County’s local municipalities with ongoing updates regarding the Program’s effectiveness and participation levels across each local municipality. The timing of data sharing was not a matter of withholding information or a lack of willingness to report, but rather a recognition that sufficient data had not yet been collected to support meaningful analysis.

At the most recent Board meeting, the Board was presented with a report regarding the Phase 1 Green Bin Program – Preliminary Update. At that meeting, the following recommendation was approved:

***That the Board receive this report as information.***

***That the Board direct Authority Administration to provide a Regional Green Bin Program Preliminary Update, as applicable to the Clerk’s Department at the City of Windsor, County of Essex and seven (7) County Municipalities.***

This report included preliminary data that comprehensively covered activities across the first five months of the Program. As requested by Administration, the Board did approve the distribution of this information to each of the local councils in order to be transparent. It was also shared with the Board that this data and information will continue to be collected and reported out, with the next full update to be completed at the one-year anniversary of the Program. This information will again be provided to all participating municipalities following the report to the Board.

- ***Available statistics to date on the effectiveness of the Program in urban areas and in rural areas***

Following the March 16, 2022, County Council resolution formally approving the Program for all County municipalities, at least within urban settlement areas. On June 5, 2024, County Council received the first detailed and comparable cost estimates for urban and rural Green Bin collection following procurement and subsequently directed that both urban and rural households be included in the program to ensure service consistency, equity, and long-term operational efficiency. The following resolution was passed at that meeting:

**160-2024**

**Moved By Gary McNamara**

**Seconded By Joe Bachetti**

***That Essex County Council provide a resolution to the Essex-Windsor Solid Waste Authority to approve the collection and processing of organic waste for households in rural settlement areas in all County Municipalities.***

A reminder that Authority Administration was able to negotiate a discounted rate if both urban and rural households were included at the onset of the Program, rather than at some point in the future, should the province mandate participation or support a municipality's desire to move to bi-weekly garbage collection. Therefore, collection routes were designed by the contractor and

typically include a mix of urban and rural areas. As a result, material is recorded at the route level and cannot be separated into distinct urban and rural categories.

This routing model allows each municipality to be fully serviced within a single day, as routes are optimized for operational efficiency rather than geographic classification. Physically separating rural and urban material during collection would be operationally impractical and cost-prohibitive. It would require trucks to complete one area, unload, and return to collect the other, effectively doubling route time, increasing costs and emissions, and preventing municipalities from being serviced in a single day and moreover outside of contractual requirements.

We are currently working with the contractor to determine whether enhanced data on urban versus rural set-out patterns can be obtained; however, it is possible that this level of data may not be available and would likely be manually collected. While it may be technically feasible to separate addresses into urban and rural categories after the fact, doing so would require a manual review and classification of thousands of service addresses. This process would be time-consuming, resource-intensive, and carry a heightened risk of error. As such, although not impossible, this approach would represent a significant administrative burden with uncertain reliability and would not allow for the separation of collected material at the truck level.

- ***Details of the public education campaign to date for the Program and details of future planned public education campaigns***

To date, the Board has approved the Green Bin Program plan for each year of the Green Bin launch. To ensure that municipalities are up to date on the latest Green Bin information, Campaign Summaries were created to align with each milestone outlined in the Green Bin Program P&E plan.

The following campaigns were provided to the Board, the media and each municipality's communications department. These media releases were issued to promote the launch of the Green Bin Program:

- a. Campaign 1 Grow Green with Us in 2025! Re: February 4, 2025 Media Event, issued February 3, 2025
- b. Campaign 1 Grow Green with Us in 2025! Post-Event Media Release issued February 6, 2025
- c. Campaign 2: Grow Green with the Green Team & the Green Bin! issued June 16, 2025

Subsequently, the following public education campaigns have been provided to the County, the City, and the County's seven (7) local municipalities through a new communication strategy - Campaign Summary immediately following Board approval to ensure municipal Councils received the information. These campaigns were also provided to the original recipients noted above.

- a. EWSWA Resolution 67-2025 Green Bin Program- Campaign 3 Summary: The Green Bins are Coming sent July 15, 2025
- b. EWSWA Resolution 80-2025 Green Bin Program – Campaign 4 Summary: Green Bin Collection Begins! sent September 11, 2025
- c. EWSWA Resolution 11-2026 Green Bin Program - Campaign 1 Summary: Winter is Here & Program Tips sent February 9, 2026
- d. EWSWA Resolution 21-2026 Green Bin Program – Campaign 2A Summary: Phase 1 Messages to Drive Usage & Adoption and Campaign 2B Summary: Phase 2 Debunking Myths sent April 22, 2026

Authority Administration has also been sharing regular updates at Municipal Working Group meetings that consist of administrators from the City, the County and the seven (7) County municipalities. Furthermore, it has been working closely with communication contacts from each municipality to enhance residential reach through municipal forums.

Similarly, information regarding public education and outreach efforts has been communicated throughout the launch of the Program. Past reports and presentations have outlined the scope, timing, and methods of public education activities undertaken to support the Program, along with planned future initiatives. These communications were designed to ensure public awareness, to engage and educate residents. The 2025 Annual Residential Waste Diversion Report has provided metrics and details of communications strategies used for the Promotion and Education (P&E) campaign in 2025.

- ***Details about the cost of the Program to each of the seven (7) local municipalities***

With respect to the costs of the Program, financial impacts of the Program have been regularly reported through established budgetary and financial reporting processes. Cost allocations and funding considerations have been presented to County Council.

From the outset of development of the Program, including initial approvals by the Board, City, and County, it was clearly understood that the full cost of the Program would not be finalized until all necessary procurement processes for the operation of the Program were complete. Accordingly, the costs of the Program and financial considerations were regularly reported to the Board and County Council throughout development, with preliminary estimates refined as more detailed information became available through following each step of the procurement process.

Since 2021, County Council has considered and taken a series of actions related to the Program in the County. Examples include the following:

On October 20, 2021, County Council reviewed a report from the Authority that outlined upcoming provincial requirements for organics diversion. The report emphasized that a regional approach would be the most effective and sustainable way to meet these future demands. As a result, County Council directed that this regional model be explored further, with additional analysis to be brought back for consideration.

Between November 8 and December 14, 2021, presentations by Authority Administration were made at each of the 7 County Municipalities outlining the requirements of the Ontario Food and Organics Waste Policy Statement and the decision points that will be required surrounding a Regional Organics Management Program.

On March 16, 2022, County Council formally approved the Program for all County municipalities, at least within urban settlement areas. This decision was influenced by looming compliance deadlines, the need to reduce operational risks, and recommendations provided by consultants. At the time, it was understood that the costs of the Program would be managed through the Authority's existing cost-recovery framework.

Throughout 2022 and 2023, County Council continued to explore broader opportunities for regionalizing waste management services, including collection

systems, funding structures, and governance models. While studies indicated that certain efficiencies could be achieved, the primary challenge remained determining an appropriate funding methodology. In the end, County Council opted not to pursue full regional waste collection but reaffirmed its commitment to implementing the Program regionally.

On June 5, 2024, County Council reviewed a report from County Administration regarding user fee, levy-based, and hybrid funding models and directed that the program be funded at the County level, with costs borne only by households eligible for the service, necessitating a user-fee-based approach.

Additionally, County Council was presented with a report from the Authority with detailed and comparable cost information for urban and rural collection costs for the Program, following completion of the procurement process. County Council directed that both urban and rural households be included to ensure service consistency, equity, and long-term efficiency.

In July 2024, the Authority publicly communicated an estimated program cost of \$2 to \$3 per week per household as part of its slogan launch.

On December 4, 2024, County Council approved the EWSWA 2025 budget, which incorporated the costs of the Program and identified it as a new structural cost, including details on the Program's components and preliminary future-year estimates.

In August 2025, the County, with the assistance of Authority Administration, launched a Green Bin Billing FAQ webpage to provide residents with program and rollout information; however, per-household costs were intentionally not published at that time, as final user fees had not yet been established through a by-law, as preliminary estimates could have caused confusion, and as charges would not appear for residents of the County until the summer of 2026 for the 4 local municipalities of the County included in Phase 1 of the Program. The 3 local municipalities of the County included in Phase 2 of the Program, would not have charges on their property tax bills for the Program until the summer of 2027.

On December 17, 2025, County Council received an information report from County Administration confirming the use of a user fee model, and that billing would begin in June 2026 for the 4 local municipalities included in phase 1 of the Program, approximately 8.5 months after service launch. The 3 local municipalities included in phase 2 of the Program would have billing appear to their residents in the summer of 2027. Given those extended timelines, a coordinated communications plan was also outlined in the December 17, 2025,

report to County Council, which plan included web-based FAQs, tax bill inserts, social media messaging, and coordination with local municipalities.

On the same date, County Council approved the EWSWA 2026 budget reflecting full program implementation, identifying total program costs by municipality.

On February 18, 2026, County Council received a report from County Administration confirming the final Green Bin User Fee structure and associated costs by municipality. Consideration of the accompanying User Fee By-law was deferred at that time to allow for further analysis regarding the potential use of reserves to offset the fee.

On March 4, 2026, following review of that analysis, County Council approved the User Fee By-law, formally establishing the Green Bin User Fee and authorizing its implementation beginning in the 2026 taxation year.

As a reminder, the Authority's budget includes costs to be paid by both the City of Windsor and the County of Essex for implementation of the program. How each municipality chooses to recover those costs, whether through a levy, user fee, or special area rate, is solely a decision of the respective Councils.

### **Financial Implications**

There are no immediate financial implications associated with County Council's Resolution. However, should Administration be directed to investigate the collection contractor's ability to separately collect and measure urban versus rural material, this would certainly be a material change in the contract and result in substantially higher costs, which would be charged back to the County.

Waste audits can be extremely expensive and, depending on the scope of work and required sample size, costs can well exceed \$100,000. The most recent four-season waste audit, which spanned all eight municipalities, only audited 100 households, and required significant time and coordination among collectors, auditors, and Authority staff, was completed in 2022/2023 as a provincial collaborative. That audit was largely funded through Stewardship Ontario's Continuous Improvement Fund, a provincial program financed by industry stewards under Ontario's former waste diversion framework to support municipal data collection, waste audits, and program optimization. As a result, the Authority bore only a limited portion of the overall audit cost at that time. Further, significant Authority resources are needed to design and support these types of comprehensive audits, including excessive daily communications with other

collection contractors to ensure materials are not collected ahead of the audit truck.

The Continuous Improvement Fund no longer exists, as Stewardship Ontario was wound down and the funding model was eliminated during the transition of the municipally led Blue Box program to the producer responsibility framework. Consequently, comparable future audits, without some new provincial funding for same, would now be expected to be funded entirely through municipal or Authority resources.

The next audit is tentatively scheduled for 2028, with the timing intentionally selected to ensure that all Phase One and Phase Two municipalities have had at least one full year of experience with the Green Bin Program and for some municipalities, the transition to every other week garbage collection. Once that audit is formally scheduled and the scope of work is defined, additional focus can be requested for rural households if appropriate. Given the substantial internal effort required and the high external consulting costs, performing waste audits on a short notice or ad hoc basis would not generate reliable and representative data that could be used to effectively capture program metrics.

### **Proposed Next Steps**

Administration will continue to implement its existing reporting and communication plan for the Program, including the provision of Public & Education, operational, and program performance updates as new information becomes available.

As previously planned, these updates will be shared with the Board and distributed to the City, the County, and the County's seven (7) local municipalities through established reporting channels, presentations, and ongoing staff-level engagement.

Program data collection and analysis will continue, with a more comprehensive update planned at the one-year anniversary of the Program, following which information will again be provided to participating municipalities.

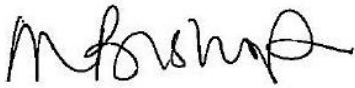
Information related to the costs of the Program will continue to be provided through the Authority's established budget process, in accordance with the provisions of the 1994 agreement between the City of Windsor and the County of Essex that established the Authority.

These next steps align with the intent of County Council's resolution and reflect the Authority's longstanding commitment to transparency, accountability, and informed decision-making.

**Recommendation**

**That** the Board **receive** this report as information; **and further that** Authority Administration continue to provide ongoing updates related to the Regional Green Bin Program, including Public Education and Outreach (P&E), program performance, and other relevant information, through established reporting and communication processes as information becomes available.

**Submitted By**



Michelle Bishop, General Manager

Attachment: Essex County Council Resolution 037-2026 Re Green Bin Organics Recycling Program



February 5, 2026

Essex-Windsor Solid Waste Authority  
Attention: Michelle Bishop, General Manager  
360 Fairview Ave W  
Essex Ontario  
N8M 3G4

Dear Ms. Bishop,

**Re: Resolution of Essex County Council – Green Bin Organics Recycling Program**

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Essex County Council, at its Wednesday, February 4, 2026 meeting, adopted the following resolution under New Business item 14.2 Green Bin Organics Recycling Program:

**037-2026**

**Moved By** Sherry Bondy

**Seconded By** Tracey Bailey

**Whereas** an organic waste program is being rolled out to the seven (7) local municipalities of the County of Essex and the City of Windsor, as a Regional Organic Green Bin Program (the “Program”); and,

**Whereas** it is understood that the Region needs to divert organic waste from the Regional Landfill to extend its life expectancy; and,

**Whereas** residents have many inquires about the Program including the cost, the contract, and rationale for why those who compost or wish to opt out cannot do so; and,

**Whereas** the Program is regional in nature and is managed by the Essex Windsor Solid Waste Authority (the “Authority”) on behalf of the entire Region and manages the contract for the Program; and,

**Whereas** County Council is responsible for setting the service levels for the Program; and,

**Whereas** County Council does not have the necessary information on the Program’s effectiveness in the County, or the effectiveness in rural areas

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## Resolution of Essex County Council – Green Bin Organics Recycling Program

February 5, 2026

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versus urban areas, in order for County Council to evaluate the proper service levels for the Program in the County.

**Now therefore be it resolved** that Council direct Administration to request that the Authority provide the following in writing to the County for Council's information:

- Available statistics to date on the effectiveness of the Program in each of the County's seven (7) local municipalities;
- Available statistics to date on the effectiveness of the Program in urban areas and in rural areas;
- Details of the public education campaign to date for the Program and details of future planned public education campaigns;
- Details about the cost of the Program to each of the seven (7) local municipalities.

**Carried**

Please do not hesitate to contact me if you have any questions.

Regards,



Crystal Sylvestre  
Manager, Records and Accessibility / Deputy Clerk

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**Essex-Windsor Solid Waste Authority  
By-Law Number 6-2026**

**Being a By-law to Confirm the Proceedings of the Meeting of the Board  
of the Essex-Windsor Solid Waste Authority**

**WHEREAS** by Agreement dated 18 May 1994, made between the Corporation of the County of Essex and the Corporation of the City of Windsor, the Essex-Windsor Solid Waste Authority (The Authority) was created as a joint board of management pursuant to Sections 207.5 and 209.19 of the *Municipal Act, RSO 1990, Chapter M.45* and;

**WHEREAS** Subsection 5.(3) of the Municipal Act, RSO 2001, Chapter 25, provides that the powers of a municipality shall be exercised by By-Law and;

**WHEREAS** Section 1 of the Municipal Act RSO 1990, Chapter M 46 defines a municipality as including a board, commission or other local authority exercising any power with respect to municipal affairs or purposes and;

**WHEREAS** it is deemed expedient that the proceedings of the Authority at this meeting be confirmed and adopted by By-Law

**NOW THEREFORE** the members of the Authority enact as follows:

- 1) The action of the members of the Authority in respect to each recommendation contained in the Report/Reports of the Committees and each motion and resolution passed and other action taken by the members of the Authority at this meeting is hereby adopted and confirmed as if all such proceedings were expressly set out in this by-law.
- 2) The Chair and the proper officials of the Authority are hereby authorized and directed to do all things necessary to give effect to the action of the members of the Authority referred to in the preceding section hereof.
- 3) The Chair and the General Manager of the Authority are authorized and directed to execute all documents necessary in that behalf.

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**Gary Kaschak**  
**EWSWA Board Chair**

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**Michelle Bishop**  
**General Manager**

**Read a First, Second and Third Time, Enacted and Passed This 6<sup>th</sup> Day of  
May, 2026.**