



**Essex-Windsor
Solid Waste Authority**

**2026
Operational Plan and Budget**

DRAFT

November 4, 2025



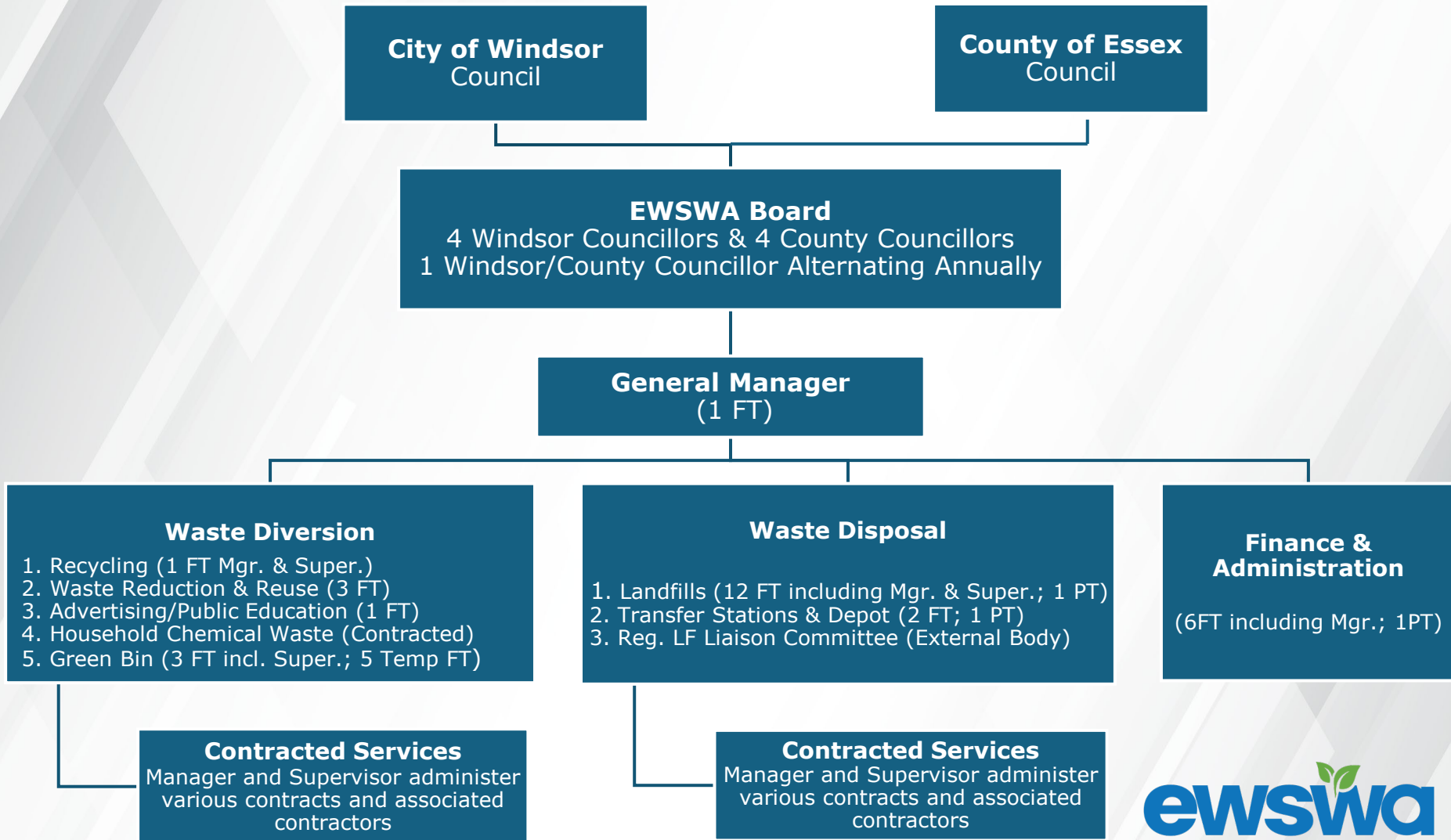
Essex-Windsor Solid Waste Authority

2026 Budget

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Essex-Windsor Solid Waste Authority Organizational Chart



EWSWA History

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

EWSWA's mandate is to provide programs and facilities which manage solid, non-hazardous waste generated within the geographic boundary of Essex County. The EWSWA is directed by the Essex-Windsor Solid Waste Management Master Plan, which was adopted by both municipal Councils in October 1993, with the most recent review performed in late 2011/early 2012. The Master Plan serves as a guide to reduce the amount of waste landfilled. The Master Plan is anticipated to be reviewed in 2026.

The EWSWA operates the Essex-Windsor Regional Landfill ("Regional Landfill") (located in the Town of Essex, formerly the Township of Colchester North), two (2) waste transfer stations and one (1) organic transfer station. The Regional Landfill began accepting waste in July 1997.

The first waste transfer station is located at the closed Landfill Site No. 2 in the Town of Kingsville (formerly the Township of Gosfield South). The waste received at this facility is transferred to the Regional Landfill for final disposal.

The second waste transfer station is located in the City of Windsor at E.C. Row and Central Avenue. This transfer station receives municipally delivered waste from Windsor, Tecumseh and Lakeshore. The waste is also transferred to the Regional Landfill for final disposal.

The organic transfer station is located in the City of Windsor at E.C. Row and Central Avenue and serves as Essex County's residential source-separated organics transfer station. The transfer station began receiving municipally delivered organics in 2025 from Windsor, Essex, Tecumseh, Lakeshore and LaSalle. The organic transfer station will accept the remaining three (3) municipalities' (Amherstburg, Leamington and Kingsville) organics in 2026. The organic material is transferred to Seaclyff Energy (the EWSWA's Source Separate Organic processor) for processing.

The EWSWA also manages the perpetual care of closed Landfill 2 in Kingsville and closed Landfill 3 in Lakeshore.

Other facilities managed by EWSWA include:

- A former container recycling facility located at the Windsor Public Drop-Off Depot,
- The Windsor and Transfer Station 2 Public Drop-Off Depot;
- A Hazardous and Special Product Waste Collection Centre at the Windsor and Transfer Station 2 sites.
- A Hazardous or Special Product Waste Collection Centre located at the Regional Landfill (opened in September 2013) and;
- Three (3) yard waste composting sites located at the Regional Landfill, Transfer Station 2 and the Windsor Public Drop-Off Depot.

EWSWA History - Continued

The programs delivered by EWSWA include the following waste reduction programs: green bin program, grass cycling, backyard composting, yard waste composting, white goods collection and recycling, hazardous or special product waste management, electronic recycling, tire recycling, mixed metal recycling, a public education programs in support of the waste reduction programs and the non-eligible source material recycling program administered and operated by EWSWA on behalf of the County of Essex for Essex Municipalities.

Funding for the support of this integrated waste management system comes mainly from charges in the form of:

- A per tonne fee for municipally delivered waste,
- A fixed costs assessment to the respective municipality based on population,
- A landfill tipping fee to residential and industrial, commercial and institutional (IC&I) customers, and,
- Other direct charges to municipalities and the County of Essex (as is the case with the funding of Landfill 2, Landfill 3 perpetual care costs and the non-eligible source material recycling program costs).

Mission Statement

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

- Reduction
- Reuse
- Recycling
- Composting
- Landfilling

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

Strategic Plan

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

2026 EWSWA Budget
Operating Budget Summary Table (Including Perpetual Care)

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Operating Expenditures	2025 Budget \$	2025 Projection \$	2026 Budget \$
Committee Expenses	13,000	5,650	13,000
Administration	2,323,700	2,222,450	2,325,900
Total - Administration & Committee	2,336,700	2,228,100	2,338,900
Realty	128,100	147,500	133,950
Total - Realty	128,100	147,500	133,950
Recycling Program	1,939,400	2,046,800	425,000
Hazardous or Special Product Waste Program	629,800	656,000	669,000
Waste Reduction / Reuse	1,509,600	1,421,900	1,542,500
Green Bin Program	4,658,100	3,966,730	20,157,700
Advertising / Public Education	325,800	324,650	314,000
Total - 4R's Programs	9,062,700	8,416,080	23,108,200
Regional Landfill - Operating Expenditures	9,771,400	8,360,750	7,857,500
Total - Landfill Operations	9,771,400	8,360,750	7,857,500
Transfer Station #1 (Windsor)	2,409,900	2,447,600	2,451,700
Transfer Station #2 (Kingsville)	917,200	926,200	944,400
Public Drop-Off (Windsor)	1,561,500	1,708,900	1,619,700
Total Transfer Stations and Waste Depot Operations	4,888,600	5,082,700	5,015,800
Sub-Total Operating Exp. Before "Reg. Landfill - Other" Expenses	26,187,500	24,235,130	38,454,350
Contrib. to Reg. Landfill Debt Retirement Reserve - Sun Life Debenture (Last Pmt. 2031)	6,266,860	6,266,860	6,473,030
Contribution to Regional Landfill Perpetual Care Reserve - Scheduled to Resume in 2032	0	0	0
Town of Essex Compensation	3,344,800	2,689,100	2,645,700
Annual Residential Compensation	91,600	82,700	90,000
Loan Repayment to Reserves - Cell Development	1,225,760	1,225,760	1,268,700
Loan Interest - Cell Development	25,000	25,000	25,000
Total - Regional Landfill - Other	10,954,020	10,289,420	10,502,430
Sub-Total Operating Expenditures (Including Reg. Landfill - Other)	37,141,520	34,524,550	48,956,780

2026 EWSWA Budget
Operating Budget Summary Table (Including Perpetual Care)

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Other Expenditures	2025 Budget \$	2025 Projection \$	2026 Budget \$
Landfill #2 Perpetual Care - Current Year Expenditures	344,900	327,500	351,600
Landfill #3 Perpetual Care - Current Year Expenditures	667,500	618,100	659,500
Total - Perpetual Care Costs - Landfill Sites #2 & #3	1,012,400	945,600	1,011,100
Non-Eligible Source Recycling Program - Current Year Expenditures	0	0	742,600
Total - NES Program Costs	0	0	742,600
Recycling	6,500	0	71,400
Green Bin	14,126,330	13,821,100	2,465,650
Regional Landfill	2,400,900	2,216,050	1,308,000
Transfer Station #2 (Kingsville)	52,500	10,500	54,000
Transfer Station #1 (Windsor)	110,000	0	110,000
Public Drop Off - Windsor Depot	6,000	243,900	460,400
Regional Landfill - Other	3,688,000	5,471,880	964,000
Total - Capital Works	20,390,230	21,763,430	5,433,450
Grand Total - Operating , Perpetual Care and Capital Expenditures	58,544,150	57,233,580	56,143,930
Total - Revenue	58,191,625	55,823,725	55,579,010
Total - Expenditures in Excess of Revenues	(352,525)	(1,409,855)	(564,920)

Summary Excess Revenue over Expenses Surplus (Deficit) Comprised of the Following:	2025 Budget \$	2025 Projection \$	2026 Budget \$
Operations Deficit - Contribution From Rate Stabilization Reserve	(352,525)	(1,765,495)	(564,920)
Landfill #2 Accumulated Surplus at end of year	0	72,900	0
Landfill #3 Accumulated Surplus at end of year	0	282,740	0
Non-Eligible Source Recycling Program Accumulated Surplus at end of year	0	0	0
Total - Deficit for Year	(352,525)	(1,409,855)	(564,920)

Revenue Summary Table

Account Number	Program	Revenue Re: Regular Operations	2025 Budget \$	2025 Projection \$	2026 Budget \$
710-6510	Administration	Municipal Allocation of Fixed Costs - Admin., Debenture, Compensation	\$10,793,470	\$10,793,470	\$11,119,860
710-6523	Regional Landfill - Other	Total Waste Management Fee - Municipally Delivered Refuse	4,725,700	4,889,300	4,268,180
710-6524	Regional Landfill - Other	Tipping Fees - Municipally Delivered - Organics	737,000	752,900	760,500
710-6673	Regional Landfill - Other	Tipping Fees - Residentially Delivered - Refuse	682,500	653,800	762,500
710-6681	Regional Landfill - Other	Tipping Fees - Residential Customers - Flat Fee for Refuse	332,000	327,200	308,500
710-6674	Regional Landfill - Other	Tipping Fees - Residentially Delivered - Grass	3,000	1,300	3,000
710-6682	Regional Landfill - Other	Tipping Fees - Residential & ICI Delivered - Refrigerants	27,000	35,400	30,000
710-6672	Regional Landfill - Other	Tipping Fees - ICI - Refuse - Landfilled	10,457,700	6,785,280	7,432,600
710-6671	Regional Landfill - Other	Tipping Fees - ICI - Organics & Other Non-Landfilled Materials	1,136,400	1,123,800	1,152,250
710-6699	Regional Landfill - Other	Tipping Fees - Weigh Scale Receipts	26,800	23,400	30,000
710-6680	Regional Landfill - Other	Tipping Fees - Asbestos and Dig Out Fees	22,500	44,700	35,000
710-6675	Administration	Interest Income on Overdue Tip Fees	500	500	500
710-6699	Administration	Miscellaneous Revenue - Inc. Wage Subsidies & CUPE Wage Recovery	17,000	32,000	27,020
710-6701	Administration	Interest Income - Current Bank Account	70,000	150,000	70,000
710-6520	Administration	Recovery of Administration Costs from LF#2 Perp. Care	15,000	15,000	15,900
710-6521	Administration	Recovery of Administration Costs from LF#3 Perp. Care	31,500	31,500	33,400
710-6770	Administration	Admin. Recovery of Wages & Benefits from LF#2 Perp.Care	5,000	5,000	5,300
710-6770	Administration	Admin. Recovery of Wages & Benefits from LF#3 Perp.Care	15,000	15,000	15,900
710-6523	Administration	Recovery of Administration Costs from NES Program	0	0	15,000
710-6805	Administration	Cont. from Rate Stabilization Reserve - Solid Waste Master Plan	0	0	50,000
702-6370	Recycling	Stewardship Ontario/Waste Diversion Organization	0	54,600	0
702-6710	Recycling	Wash Bay Rental - Recycling Program	10,000	0	0
702-6710	Recycling	Container MRF Lease - HGC Management	135,000	135,000	0
702-6711	Recycling	Container MRF Additional Rent - HGC Management	158,500	170,000	0
704-6371	Waste Reduction	County Municipalities - White Goods Collections	35,000	28,800	50,000
704-6372	Waste Reduction	Electronics Recycling Revenue	60,000	60,000	60,000
704-6679	Waste Reduction	Composter & Digester Sales to Public	3,000	1,500	0
704-6772	Waste Reduction	Sale of Compost	230,000	230,000	240,000
704-6773	Waste Reduction	Compost Delivery Fee to Residents	7,500	7,800	8,000
704-6770	Waste Reduction	Recovery of Wages, Benefits & Operating Equipment from NES Program	0	0	90,300
705-6699	Advertising	Circular Materials - Promotion & Education Funding	88,100	90,600	63,500
701-6710	Realty	Rental Income - Farmland & Other	345,525	345,525	345,550
706-6870	Regional Landfill	Contribution from Regional Landfill Reserve - Leachate Management	1,325,000	1,215,200	717,000
706-6770	Regional Landfill	Reg. LF Recovery of Wages & Benefits from LF#2 Perp.Care	62,000	62,000	63,300
706-6770	Regional Landfill	Reg. LF Recovery of Wages & Benefits from LF#3 Perp.Care	82,500	82,500	84,200
703-6676	HSP	Small Business Revenue	28,000	10,000	10,000
703-6799	HSP	Used Auto Battery and Light Bulb Sales	25,000	60,000	60,000
703-6370	HSP	Stewardship Funding - Disposal - Phase One	35,000	25,800	26,000
703-6370	HSP	Stewardship Funding - Contract Labour & Fixed Costs - Phase One	125,000	120,000	122,000
708-6799	Transfer Station 2	Sale of Scrap Metal & Batteries	15,000	13,000	15,000
709-6774	Public Drop Off	Sale of Scrap Metal	130,000	135,400	130,000
709-6799	Public Drop Off	Circular Materials - Residential Recycling Depot Subsidy	137,200	307,000	40,400
711-6525	Green Bin	City of Windsor - Program Cost Recovery	1,896,390	1,863,700	9,708,850
711-6526	Green Bin	County of Essex - Program Cost Recovery	1,118,950	1,054,540	6,308,150
711-6527	Green Bin	City of Windsor - Cart Reimbursement	231,780	219,430	1,257,740
711-6528	Green Bin	County of Essex - Cart Reimbursement	135,030	124,190	796,260
711-6829	Green Bin	City of Windsor - Processing Reimbursement	235,380	235,380	1,135,200
711-6530	Green Bin	County of Essex - Processing Reimbursement	125,870	125,870	671,800
711-6871	Green Bin	Contribution from the Waste Reduction Reserve - P&E	914,700	343,620	279,700
	Sub-Total	Recurring Revenue Re: Regular Operations	\$36,793,495	\$32,801,005	\$48,418,360

Revenue Summary Table

Account Number	Program	Revenue Re: Landfill #2, Landfill #3 Perpetual Care & NES Program	2025 Budget \$	2025 Projection \$	2026 Budget \$
780-6522	Perpetual Care #2	Contribution From Municipalities	\$304,900	\$304,900	\$278,700
999-8703	Perpetual Care #2	Prior Year's Accumulated Surplus Used to Fund Operations	40,000	95,500	72,900
781-6522	Perpetual Care #3	Contribution From Municipalities	452,210	452,210	376,760
999-8704	Perpetual Care #3	Prior Year's Accumulated Surplus Used to Fund Operations	215,290	448,630	282,740
999-8705	NES Program	Prior Year's Accumulated Surplus Used to Fund Operations	-	-	-
782-6522	NES Program	Contribution From Municipalities	0	0	742,600
	Sub-Total	Revenue Re: Landfill #2, Landfill #3 Perpetual Care and NES Program	\$1,012,400	\$1,301,240	\$1,753,700

Account Number	Program	Revenue Re: Capital and Non-Recurring	2025 Budget \$	2025 Projection \$	2026 Budget \$
706-6750	Regional Landfill	Sale of Surplus Equipment - Tractor/Truck/Dozer	\$135,000	\$113,250	\$0
706-6815	Regional Landfill	Contrib. from Equipment Replacement Reserve (ERR) - Pickup Truck	40,000	21,500	60,000
706-6815	Regional Landfill	Contribution from ERR - Compactor	0	0	1,000,000
706-6815	Regional Landfill	Contribution from ERR - Aerator Motors	0	0	30,000
706-6815	Regional Landfill	Contribution from ERR - Lawn Tractor	160,000	123,800	0
706-6815	Regional Landfill	Contribution from ERR - Leachate Pump	0	0	50,000
706-6815	Regional Landfill	Contribution from ERR - Bull Litter Fence	86,100	80,000	0
706-6815	Regional Landfill	Contribution from ERR - Methane Detection Maintenance Building	75,000	0	100,000
706-6815	Regional Landfill	Contribution from ERR - Asphalt Paving	150,000	0	50,000
706-6779	Regional Landfill	Loan from ERR - Bull Dozer	1,405,300	1,458,000	0
706-6871	Regional Landfill	Contribution from Waste Reduction - Front End Loader	360,000	406,950	0
	Recycling	Contribution from Waste Reduction Reserve - Container MRF Decommissioning	0	0	71,400
711-6871	Green Bin	Contribution from Waste Reduction - Computer Hardware	12,000	15,400	0
711-6871	Green Bin	Contribution from Waste Reduction - Pickup Truck	78,000	59,000	0
711-6779	Green Bin	Loan from ERR - SSO Transfer Station	1,757,590	2,682,840	0
711-6815	Green Bin	Contribution from ERR - SSO Transfer Station	2,263,600	2,233,160	0
711-6779	Green Bin	Loan from ERR - SSO Transfer Station at Regional Landfill	200,000	0	200,000
711-6779	Green Bin	Loan from ERR & Reg Landfill Debt Reserve - Green Bin Cart Purchase	9,815,140	8,830,700	2,263,650
707-6815	Transfer Station 1	Contribution from ERR - Paving and Concrete Rebuild	110,000	0	110,000
708-6815	Transfer Station 2	Contribution from ERR - Asphalt	50,000	0	50,000
708-6750	Public Drop Off	Sale of Surplus Equipment - Backhoe	0	25,000	0
708-6815	Public Drop Off	Contribution from ERR - Backhoe	0	200,000	0
708-6815	Public Drop Off	Contribution from ERR - (2) Weigh Scales	0	0	457,900
710-6870	Regional Landfill - Other	Contrib. for Regional Landfill Res. - Gas Collection Wellfield	500,000	610,490	964,000
710-6873	Regional Landfill - Other	Contrib. from Future Cell Reserve - Engineering	300,000	0	0
710-6873	Regional Landfill - Other	Loan from Future Cell Development Reserve - Cell #5 North Construction	2,888,000	4,861,390	0
	Sub-Total	Revenue Re: Capital and Non-Recurring	\$20,385,730	\$21,721,480	\$5,406,950
	Total	Revenue	\$58,191,625	\$55,823,725	\$55,579,010

SCHEDULE OF RESERVES

ACCOUNT TITLE	2025 BUDGET	2025 PROJECTION	2026 BUDGET
RATE STABILIZATION RESERVE			
BALANCE, BEGINNING OF YEAR	\$9,295,605	\$10,158,990	\$8,663,495
Operations Surplus (Deficit) for the year	(352,525)	(1,765,495)	(564,920)
Draw from Reserve - Solid Waste Management Plan	0	0	(50,000)
Interest Income	300,000	270,000	229,500
BALANCE, END OF YEAR	\$9,243,080	\$8,663,495	\$8,278,075

RESERVE CASH BALANCE CONTINUITY (Note 2)

Loan to fund Reg. Land. - Construction of Cell #3 South	(4,833,472)	(4,833,472)	(4,833,472)
Loan Repayment by Regional Landfill Program	3,260,270	3,260,270	4,528,920
Funds held for - Insurance Reserve	(250,000)	(250,000)	(250,000)
Funds held for - Waste Reduction Reserve Activity	(1,859,000)	(1,878,560)	(1,109,590)
CASH BALANCE, END OF YEAR	\$5,560,878	\$4,961,733	\$6,613,933

NOTES:

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

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

Regional Landfill Cell #3 South Construction - 2018

An estimated \$4,833,472 will be loaned during 2018 & 19 to fund the engineering costs & capital construction costs of Cell #3 South. The reserve will be repaid annually per the approved Cell Development Repayment Schedule plus interest.

SCHEDULE OF RESERVES

ACCOUNT TITLE	2025 BUDGET	2025 PROJECTION	2026 BUDGET
EQUIPMENT REPLACEMENT RESERVE			
BALANCE, BEGINNING OF YEAR	11,180,330	\$11,772,300	\$10,869,990
Contribution to Reserve from:			
- Recycling (Building)	50,000	50,000	65,000
- Waste Reduction (Equipment and Vehicles)	110,500	110,500	120,700
- Landfill (Equipment and Vehicles)	555,000	570,000	596,700
- Transfer Station #1 (Push Pits and Compactors)	100,000	100,000	110,000
- Transfer Station #2 (Front End Loader)	55,000	55,000	65,000
- Windsor Public Drop Off Depot (Equipment)	25,000	195,900	40,000
- Green Bin (Building and Equipment)	0	0	197,500
- Misc. Programs - Sale of Surplus Equipment	135,000	113,250	25,000
Draw on Reserve:			
- to fund Regional Landfill Truck	(40,000)	(21,500)	(60,000)
- to fund Regional Landfill Lawn Tractor	(160,000)	(123,800)	0
- to fund Regional Landfill Bull Litter Fence	(86,100)	(80,000)	0
- to fund Regional Landfill Paving	(150,000)	0	(50,000)
- to fund Regional Landfill Aerator Motors	0	0	(30,000)
- to fund Regional Landfill Leachate Pumps	0	0	(50,000)
- to fund Regional Landfill Methane Detection	(75,000)	0	(100,000)
- to fund Regional Landfill Compactor	0	0	(1,000,000)
- to fund Green Bin Windsor SSO Transfer Station	(2,263,600)	(2,233,160)	0
- to fund Transfer Station #1 Paving and Concrete	(110,000)	0	(110,000)
- to fund Transfer Station #2 Asphalt	(50,000)	0	(50,000)
- to fund PDO Backhoe	0	0	(199,000)
- to fund PDO (2) Weigh Scales	0	0	(457,900)
Interest Income	252,600	361,500	326,000
BALANCE, END OF YEAR	\$9,528,730	\$10,869,990	\$10,308,990
RESERVE CASH BALANCE CONTINUITY			
Loan to fund Windsor Transfer Station retrofit (structure costs only) - 2007/2008	(1,581,450)	(1,581,450)	(1,581,450)
Loan Repayment by Windsor Transfer Station Program - 2008 to Current	1,422,000	1,422,000	1,501,000
Loan to fund Regional Landfill Heavy Equipment - D8 Bulldozer	(1,405,300)	(1,457,940)	(1,457,940)
Loan Repayment by Regional Landfill Operating Program	281,060	291,590	583,180

SCHEDULE OF RESERVES

ACCOUNT TITLE	2025 BUDGET	2025 PROJECTION	2026 BUDGET
<u>RESERVE CASH BALANCE CONTINUITY (CONTINUED)</u>			
Loan to fund Regional Landfill Heavy Equipment - D6 Bulldozer 2020	(442,800)	(442,800)	(442,800)
Loan Repayment by Regional Landfill Operating Program	265,680	265,680	309,960
Loan to fund Green Bin - Windsor SSO Transfer Station Building	(1,757,590)	(2,682,500)	(2,682,500)
Loan Repayment by Green Bin Program	0	0	134,130
Loan to fund Green Bin - SSO Transfer Station at Regional Landfill	(200,000)	0	(200,000)
Loan to fund Green Bin - Phase 1 - Green Bin Carts	(4,815,140)	(4,815,140)	(4,815,140)
Loan Repayment by Green Bin Program	163,670	161,920	1,133,297
Loan to fund Green Bin - Phase 2 - Green Bin Carts	0	0	(1,000,000)
Loan Repayment by Green Bin Program	0	0	33,200
CASH BALANCE, END OF YEAR	<u>\$1,458,860</u>	<u>\$2,031,350</u>	<u>\$1,823,927</u>

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

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

Regional Landfill Heavy Equipment - CAT D6 Dozer - 2020

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

Regional Landfill Heavy Equipment - CAT D8 Dozer - 2025

\$1,457,940 is included in 2025 for the replacement of the John Deere 1050K Dozer purchased in 2020. The loan includes the trade-in amount of \$97,800 for the John Deere 1050K Dozer. The loan will be repaid over a five-year period beginning in 2025 at \$291,590 per year plus interest.

Green Bin Windsor SSO Transfer Station Retro

The Windsor Source Separated Organics (SSO) Transfer Station Building engineering and construction is estimated to cost \$5,309,000. A contribution of \$2,626,500 (2024- \$393,340; 2025- \$2,233,160) is included in the budget, with the remaining \$2,682,500 being loaned from the ERR. The loan will begin in 2026 and paid back over 20 years plus interest.

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

A loan from the ERR will be used to fund the engineering costs to construct a new SSO Transfer Station Building located at the Regional Landfill. The loan repayment will commence in 2027, which is the anticipated year the building will be built.

SCHEDULE OF RESERVES**EQUIPMENT REPLACEMENT RESERVE (NOTES CONTINUED)****Green Bin - Phase 1 - Cart Purchase**

Municipalities included in the Phase 1 2025 rollout include the City of Windsor, Town of Essex, Municipality of Lakeshore, Town of LaSalle & Town of Tecumseh. The total cost to supply a Green Cart, Kitchen Container, Kitting and deliver amounts to \$8,830,700 with a portion being loaned from the ERR in the amount of \$4,815,140 and the remaining portion being loaned from the Regional Landfill Debt Retirement Reserve. The loan repayment will commence November 1, 2025 and ends October 30, 2030 [paid over 5 years] which will be paid by the City of Windsor and the County of Essex based on their respective number of carts ordered.

Green Bin - Phase 2 - Cart Purchase

Municipalities included in the Phase 2 2026 rollout include the Town of Amherstburg, Town of Kingsville & Municipality of Leamington. The total cost to supply a Green Cart, Kitchen Container, Kitting and deliver amounts to \$2,263,650 with a portion being loaned from the ERR in the amount of \$1,000,000 and the remaining portion being loaned from the Regional Landfill Debt Retirement Reserve. The loan repayment will commence November 1, 2026 and end October 30, 2031 [paid over 5 years] which will be paid by the County of Essex based on their respective number of carts ordered.

ACCOUNT TITLE	2025 BUDGET	2025 PROJECTION	2026 BUDGET
LANDFILL #2 PERPETUAL CARE FUND			
BALANCE, BEGINNING OF YEAR	\$40,000	\$95,500	\$72,900
Current Year's Expenditures	(344,900)	(327,500)	(351,600)
Current Year's Recoveries	304,900	304,900	278,700
BALANCE, END OF YEAR	\$0	\$72,900	\$0
LANDFILL #3 PERPETUAL CARE FUND			
BALANCE, BEGINNING OF YEAR	\$215,290	\$448,630	\$282,740
Current Year's Expenditures	(667,500)	(618,100)	(659,500)
Current Year's Recoveries	452,210	452,210	376,760
BALANCE, END OF YEAR	\$0	\$282,740	\$0
NON-ELIGIBLE SOURCE RECYCLING PROGRAM			
BALANCE, BEGINNING OF YEAR	\$0	\$0	\$0
Current Year's Expenditures	0	0	(742,600)
Current Year's Recoveries	0	0	742,600
BALANCE, END OF YEAR	\$0	\$0	\$0

SCHEDULE OF RESERVES

ACCOUNT TITLE	2025 BUDGET	2025 PROJECTION	2026 BUDGET
REGIONAL LANDFILL PERPETUAL CARE RESERVE FUND			
BALANCE, BEGINNING OF YEAR	\$2,728,570	\$2,733,510	\$2,839,110
Transfer From Reserve - To Rate Stab. Reserve (Note 1)	0	0	0
Interest Income	98,300	105,600	106,500
BALANCE, END OF YEAR	\$2,826,870	\$2,839,110	\$2,945,610

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

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

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

INSURANCE RESERVE			
BALANCE, BEGINNING OF YEAR	\$250,000	\$250,000	\$250,000
BALANCE, END OF YEAR	\$250,000	\$250,000	\$250,000

NOTE: The Rate Stabilization Reserve Account retains these funds as separate bank accounts were not opened for this reserve.

WASTE REDUCTION RESERVE			
BALANCE, BEGINNING OF YEAR	\$1,859,000	\$1,878,560	\$1,109,590
Draw from Reserve:			
Green Bin - Computer hardware	(12,000)	(15,400)	0
Green Bin - Pickup truck	(78,000)	(59,000)	0
Green Bin - Front-end loader	(360,000)	(406,950)	0
Green Bin - One-time expenditures & P&E	(914,700)	(343,620)	(279,700)
Recycling - Container MRF Decommissioning	0	0	(71,400)
Interest Income	40,000	56,000	9,800
BALANCE, END OF YEAR	\$534,300	\$1,109,590	\$768,290

NOTE: The Rate Stabilization Reserve Account retains these funds as separate bank accounts were not opened for this reserve.

SCHEDULE OF RESERVES

ACCOUNT TITLE	2025 BUDGET	2025 PROJECTION	2026 BUDGET
REGIONAL LANDFILL RESERVE FUND			
BALANCE, BEGINNING OF YEAR	\$2,717,590	\$2,676,760	\$1,526,070
Sale of Property under PVPP	0	0	0
Contribution to Reserve - Regional Landfill	1,750,000	450,000	450,000
Contribution to Reserve - Realty	100,000	100,000	100,000
Draw from Reserve:			
Regional Landfill Gas collection wellfield installation	(500,000)	(610,490)	(964,000)
Regional Landfill - Leachate Management	(1,325,000)	(1,215,200)	(717,000)
Interest Income	125,000	125,000	102,700
BALANCE, END OF YEAR	\$2,867,590	\$1,526,070	\$497,770
RESERVE CASH BALANCE CONTINUITY			
Short-term investment - GIC maturing May 27, 2027 @ 5.1%	(1,915,860)	(2,013,569)	(2,116,300)
CASH BALANCE, END OF YEAR	\$951,730	(\$487,499)	(\$1,618,530)
REGIONAL LANDFILL DEBT RETIREMENT RESERVE FUND			
BALANCE, BEGINNING OF YEAR	\$6,544,960	\$6,474,030	\$6,450,780
Contribution to Reserve - "Reg. Land. - Other" budget	6,266,860	\$6,266,860	\$6,473,030
Payment from Reserve - Jan. 15 and July 15 Sun Life Debenture payments	(6,417,110)	(6,417,110)	(5,996,500)
Interest income	60,000	127,000	216,700
BALANCE, END OF YEAR	\$6,454,710	\$6,450,780	\$7,144,010
RESERVE CASH BALANCE CONTINUITY			
Loan to fund Recycling Cont. Building - 2007/2008	(\$3,731,289)	(\$3,731,289)	(\$3,731,289)
Loan Repayment by Recycling Program - 2008 to Current	3,357,000	3,357,000	3,543,500
Loan to fund Green Bin - Phase 1 - Green Bin Carts	(5,000,000)	(4,015,600)	(4,015,600)
Loan Repayment by Green Bin Program	163,500	132,500	794,800
Loan to fund Green Bin - Phase 2 - Green Bin Carts	0	0	(1,263,650)
Loan Repayment by Green Bin Program	0	0	42,300
Short-term investment - GIC maturing May 27, 2027 @ 5.1%	(1,165,500)	(1,224,950)	(1,287,400)
CASH BALANCE, END OF YEAR	\$78,421	\$968,441	\$1,226,671

SCHEDULE OF RESERVES**REGIONAL LANDFILL DEBT RETIREMENT RESERVE (NOTES CONTINUED)****New Recycling Centre - Container - 2007/2008 (excluding processing equipment)**

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

Green Bin - Phase 1 - Cart Purchase

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

Green Bin - Phase 2 - Cart Purchase

Municipalities included in the Phase 2 2026 rollout include the Town of Amherstburg, Town of Kingsville & Municipality of Leamington. The total cost to supply a Green Cart, Kitchen Container, Kitting and deliver amounts to \$2,263,650 with a portion being loaned from the ERR in the amount of \$1,000,000 and the remaining portion being loaned from the Regional Landfill Debt Retirement Reserve. The loan repayment will commence November 1, 2026 and end October 30, 2031 [paid over 5 years] which will be paid by the County of Essex based on their respective number of carts ordered.

ACCOUNT TITLE	2025 BUDGET	2025 PROJECTION	2026 BUDGET
FUTURE CELL DEVELOPMENT RESERVE FOR REGIONAL LANDFILL			
BALANCE, BEGINNING OF YEAR	\$8,748,910	\$9,247,170	\$9,468,770
Interest income	91,800	221,600	127,900
BALANCE, END OF YEAR	\$8,840,710	\$9,468,770	\$9,596,670
<u>RESERVE CASH BALANCE CONTINUITY</u>			
Short-term investment - GIC maturing December 15, 2026 @ 5.8%	(\$2,121,000)	(\$2,121,000)	\$0
Loan to fund Cell #5 North - Engineering and Construction	(7,962,260)	(8,153,940)	(8,153,940)
Loan Repayment from the Regional Landfill Other program	0	0	0
CASH BALANCE, END OF YEAR	(\$1,242,550)	(\$806,170)	\$1,442,730

Regional Landfill Cell #5 North Construction - 2024/25

The total engineering and capital construction costs of Cell #5 North are estimated to be \$12,630,500. A total of \$4,476,560 was contributed during the 2023 & 2024 periods, with the remaining sum equalling \$8,153,940 to be loaned and repaid annually per the approved Cell Development Repayment Schedule plus interest. The loan repayment is anticipated to begin in 2027 post the repayment of Cell # 3 South.

TIPPING FEE REVENUE SCHEDULE

	<u>2025 BUDGET</u>			<u>2025 PROJECTION</u>			<u>2026 BUDGET</u>		
	<u>\$ / TONNE</u>	<u>TONNES</u>	<u>REVENUE</u>	<u>\$ / TONNE</u>	<u>TONNES</u>	<u>REVENUE</u>	<u>\$ / TONNE</u>	<u>TONNES</u>	<u>REVENUE</u>
<u>LANDFILLED WASTE</u>									
Residential Waste - Municipally Delivered	\$43.00	109,900	\$4,725,700	\$43.00	113,700	\$4,889,300	\$43.00	99,260	\$4,268,180
Residential Waste - Residentially Delivered	\$105.00	6,500	\$682,500	\$105.00	6,100	\$653,800	\$125.00	6,100	\$762,500
Residential Waste - \$7/load for 1st 4 loads 100kg or less	\$7/load	2,400	\$332,000	\$7/load	2,700	\$327,200	\$8/load	2,500	\$308,500
I/C & I Waste	Varying Rates	153,130	\$9,507,700	Varying Rates	93,550	\$5,838,400	Varying Rates	99,060	\$6,332,600
Contaminated Soil	Jan to March - \$40 April to Dec - \$50	20,000	\$950,000	Jan to March - \$40 April to Dec - \$50	19,710	\$946,880	\$55	20,000	\$1,100,000
TOTAL LANDFILLED WASTE		<u>291,930</u>			<u>235,760</u>			<u>226,920</u>	
<u>NON - LANDFILLED WASTE & OTHER TIPPING FEES</u>									
Grass delivered by Residential Customers	\$3/bag		\$3,000	\$3/bag		\$1,300	\$3/bag		\$3,000
Grass/Leaves/Tree Trimmings/Brush/Pallets/Other Delivered by I/C/I Cash & Invoiced Customers	VARIOUS		\$110,000	VARIOUS		\$121,700	VARIOUS		\$94,000
Auto Shredder Fluff and Street Sweepings	VARIOUS		\$1,026,400	VARIOUS		\$1,002,100	VARIOUS		\$1,058,250
Asbestos & Dig Out Fees	VARIOUS		\$22,500	VARIOUS		\$44,700	VARIOUS		\$35,000
Weigh Scale Receipts	\$7/ticket		\$26,800	\$7/ticket		\$23,400	\$8/ticket		\$30,000
Tires	VARIOUS		\$0	VARIOUS		\$0	VARIOUS		\$0
Refrigerants - Cash Residential & ICI Customers	\$17/unit		\$27,000	\$17/unit		\$35,400	\$17/unit		\$30,000
Municipally Delivered Organics	\$44.00	16,750	\$737,000	\$44.00	17,100	\$752,900	\$45.00	16,900	\$760,500
TOTAL LANDFILLED AND NON - LANDFILLED WASTE TIP FEE REVENUE			<u>\$18,150,600</u>			<u>\$14,637,080</u>			<u>\$14,782,530</u>

ESSEX - WINDSOR SOLID WASTE AUTHORITY

REVENUE SOURCES 2026 BUDGETED EXPENDITURES

OPERATING - \$48,956,780
CAPITAL - \$5,433,450
PERPETUAL CARE - \$1,011,100
NON-ELIGIBLE SOURCES - \$742,600
\$56,143,930

WHERE DOES REVENUE COME FROM TO PAY FOR THESE EXPENDITURES?

TIPPING FEES																									
MUNICIPAL ALLOCATION OF FIXED COSTS				MUNICIPAL GREEN BIN RECOVERY, GREEN BIN CART & PROCESSING REIMBURSEMENT		MUNICIPALITIES REFUSE TIPPING FEE		MUNICIPALITIES ORGANICS TIPPING FEE		RESIDENTIAL USER TIPPING FEES		I/C/I TIPPING FEES VARIOUS		MUNICIPAL DIRECT CHARGE FOR PERPETUAL CARE		DRAW ON RESERVES		INTEREST INCOME		OTHER		CAPITAL FINANCING		WASTE DIVERSION, STEWARDSHIP ONTARIO & CIRCULAR MATERIALS	
\$11,119,860						\$43.00		\$45.00																	
	POPULATION	FEE		FEE		TONNES	FEE	TONNES	FEE																
Kingsville	22,119	\$581,980		\$0		6,000	\$258,000	1,000	\$45,000		\$1,071,000		\$8,682,850	Kingsville	\$69,954		\$7,018,570		\$70,500		\$1,268,870		\$0		\$251,900
Leamington	29,680	\$780,900		\$0		7,000	\$301,000	1,300	\$58,500					Leamington	\$208,746										
Tecumseh	23,300	\$613,050		\$0		5,300	\$227,900	2,450	\$110,250					Tecumseh	\$21,344										
Lakeshore	40,410	\$1,063,220		\$0		10,200	\$438,600	1,700	\$76,500					Lakeshore	\$29,880										
Windsor	229,660	\$6,042,620		\$12,101,790		49,960	\$2,148,280	6,500	\$292,500					Windsor	\$325,536										
LaSalle	32,721	\$860,930		\$0		7,600	\$326,800	1,600	\$72,000					Accum. Surpluses from Prior Year	\$355,640										
Amherstburg	23,524	\$618,940		\$0		7,400	\$318,200	1,350	\$60,750						\$1,011,100										
Essex	21,216	\$558,220		\$0		5,800	\$249,400	1,000	\$45,000																
County of Essex	0	\$0		\$7,776,210		0	\$0	0	\$0																
	422,630	\$11,119,860		\$19,878,000		99,260	\$4,268,180	16,900	\$760,500																
												</													

28-Oct-25

COMMITTEE EXPENSES SUMMARY

	2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES	\$13,000	\$5,650	\$13,000

COMMITTEE EXPENSES

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES				
E.W.S.W.A.				
700-1114	Indemnities	\$3,400	\$2,700	\$3,400
700-2135	Mileage	2,500	1,860	2,500
700-2131	Conferences	5,000	0	5,000
		\$10,900	\$4,560	\$10,900

**REGIONAL LANDFILL
LIAISON COMMITTEE**

700-1114	Indemnities	\$1,600	\$890	\$1,600
700-2135	Mileage	500	200	500
		\$2,100	\$1,090	\$2,100
TOTAL EXPENDITURES		\$13,000	\$5,650	\$13,000



Notes to the 2026 Budget Committee Expenses

Expenses

EWSWA Board

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

Regional Landfill – Landfill Liaison Committee

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

ADMINISTRATION SUMMARY

	2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES	\$2,323,700	\$2,222,450	\$2,325,900
RECOVERIES	\$66,500	\$66,500	\$85,500
NET EXPENDITURES	\$2,257,200	\$2,155,950	\$2,240,400

ADMINISTRATION

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES				
SALARIES & BENEFITS				
710-1101	Salaries	\$1,100,000	\$1,120,200	\$1,164,000
710-1201	Benefits	313,900	309,600	327,300
710-1201	Benefits - Post Retirement	26,600	27,700	18,700
		\$1,440,500	\$1,457,500	\$1,510,000
STAFF EXPENSES				
710-3001	Mileage	\$2,600	\$2,800	\$3,100
710-3002	Training & Education	2,500	3,800	3,000
710-3002	Seminars/Workshops	1,000	1,000	1,000
710-3002	Out of Town Meetings	500	500	500
710-3003	Membership Fees	6,000	5,600	6,000
710-3099	Other	500	450	500
		\$13,100	\$14,150	\$14,100
OFFICE EXPENSES				
710-3101	Telephone, Fax, Internet	\$12,500	\$14,300	\$14,500
710-3102	Postage	1,500	1,500	1,500
710-3103	Office Supplies	6,500	4,600	6,500
710-3105	Subscription/Reference Materials	600	600	600
710-3102	Courier/Delivery	500	500	500
		\$21,600	\$21,500	\$23,600
OFFICE EQUIPMENT MAINTENANCE				
710-3201	Copier/Printer/Fax/Scanner Maintenance	\$1,500	\$1,300	\$1,500
710-3202	Computer Maintenance & Geoware Software Support	10,500	18,700	11,500
		\$12,000	\$20,000	\$13,000
PURCHASED SERVICES				
710-3303	Legal & Other Professional - General	\$10,000	\$5,000	\$10,000
710-3302	Audit & Other Accounting Consulting	15,000	17,500	18,300
710-3394	Payroll, IT, HR - County of Essex	215,400	217,400	217,400
710-3301	Consultant Fees	10,000	5,000	10,000
710-3301	Solid Waste Master Plan Consulting Fees	0	0	50,000
		\$250,400	\$244,900	\$305,700
OTHER ADMINISTRATIVE COSTS				
710-3441	Insurance (All coverages except LF#2 & LF#3)	\$496,000	\$371,600	\$372,000
710-3503	Charge and Debit Card Fees	36,000	38,400	40,000
710-3450	Office Rental - Essex Civic Centre	43,100	42,700	43,500
		\$575,100	\$452,700	\$455,500

ADMINISTRATION

ACCOUNT TITLE	2025 BUDGET	2025 PROJECTION	2026 BUDGET
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CAPITAL EXPENSE

710-3801	Office Furniture and Equipment	\$1,000	\$1,000	\$1,000
710-3806	Computer Hardware, Software & Peripherals	10,000	10,700	3,000
		\$11,000	\$11,700	\$4,000
TOTAL EXPENDITURES		\$2,323,700	\$2,222,450	\$2,325,900

RECOVERY

710-6770	Recovery of Salary and Benefits from LF 2 Perp. Care	\$5,000	\$5,000	\$5,300
710-6770	Recovery of Salary and Benefits from LF 3 Perp. Care	15,000	15,000	15,900
710-6520	Charge to Perpetual Care Site 2	15,000	15,000	15,900
710-6521	Charge to Perpetual Care Site 3	31,500	31,500	33,400
710-6523	Charge to Non-Eligible Source Recycling Program	0	0	15,000
710-6805	Contribution from Rate Stabilization Reserve - Solid Waste Management Plan	0	0	50,000
		\$66,500	\$66,500	\$85,500
NET EXPENDITURES		\$2,257,200	\$2,155,950	\$2,240,400

LE: ADMIN



Notes to the 2026 Budget Administration

Expenses

Salaries and Benefits

Administration's salaries and benefits reflect the approved staff complement of the following 10 positions: General Manager; Manager of Finance & Administration; Manager of Waste Diversion; Manager of Waste Disposal; Executive Secretary, Administrative Assistant; 2 Accounting Clerks; Part-time Clerk-Typist and a Project Manager.

Purchased Services

Purchased services include legal fees, auditing fees, administration fees (payable to the County of Essex), and consulting fees. The County of Essex provides IT support, data storage, payroll processing and HR services on behalf of the Authority. The 2026 budget includes consulting fees for a Solid Waste Master Plan, which will be funded through a contribution from the Rate Stabilization Reserve.

Other Administrative Expenses

The Authority's insurance coverage period is from July 1, 2025 to June 30, 2026. Premiums are unknown for the period of July 1, 2026, to June 30, 2027 as the annual insurance renewal process transpires during the spring of 2026. The 2026 budget assumes similar premiums to those of the 2025 projected figures.

Recovery

Included in the 2026 budget is a recovery fee for administrative fees to operate the Non-Eligible Source Recycling Program on behalf of the County of Essex.

Capital

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

REALTY SUMMARY

	2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES	\$128,100	\$147,500	\$133,950
REVENUE	\$345,525	\$345,525	\$345,550
NET REVENUE	\$217,425	\$198,025	\$211,600

REALTY

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES				
OPERATING EXPENSES				
701-3440	Property Taxes	\$17,100	\$17,400	\$17,950
701-3420	Repairs & Maintenance (Inc. Culvert & Barn Teardown)	5,000	26,800	10,000
701-3303	Legal and Consulting	2,000	3,300	2,000
701-3301	Appraisals	4,000	0	4,000
701-4170	Contribution to Regional Landfill Reserve - Gas collection wellfield (per Ontario Reg. 347)	100,000	100,000	100,000
TOTAL EXPENDITURES		\$128,100	\$147,500	\$133,950
REVENUE				
701-6710	Farmland Rental Revenue	\$345,525	\$345,525	\$345,550
TOTAL REVENUE		\$345,525	\$345,525	\$345,550
NET REVENUE		\$217,425	\$198,025	\$211,600



Notes to the 2026 Budget Realty

Expenses

The Authority has an ongoing obligation under the Resident's Compensation Policy to conduct appraisals, purchase land and/or pay Property Value Protection (when required) to qualified property owners. Included in the 2026 budget are costs associated with the legal, consulting and appraisal fees in the event a property owner(s) files a notice under the Policy. No qualifying property owner filed a notice to the Authority in 2025.

The 2026 budget includes property taxes paid to the Town of Essex for the 832 acres, and repair and maintenance for those properties. Additionally, funds have been included to demolish an existing storage barn located on the property.

A contribution to the Regional Landfill Reserve to expand the Landfill's gas collection wellfields (per the Ontario Reg. 347) has been included for 2026.

Revenue

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

RECYCLING PROGRAM SUMMARY

	2025 BUDGET	2025 PROJECTION	2026 BUDGET
<u>OPERATIONS</u>			
Program Operating Cost	\$1,939,400	\$2,046,800	\$425,000
Revenue	303,500	359,600	0
Net Program Cost	\$1,635,900	\$1,687,200	\$425,000
<u>CAPITAL</u>			
Expenditures	\$6,500	\$0	\$71,400
Revenue	0	0	71,400
Net Capital Cost	\$6,500	\$0	\$0

RECYCLING PROGRAM

28-Oct-25

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES				
SALARIES, WAGES & BENEFITS - EWSWA				
702 -1101	Salaries	\$61,500	\$63,500	\$0
702 -1201	Benefits	18,100	19,100	0
		\$79,600	\$82,600	\$0
WAGES, SALARIES & BENEFITS - CITY OF WINDSOR BLUE BOX COLLECTION & NON-ELIGIBLE RECYCLING COLLECTION				
702-3344	City of Windsor and County of Essex - Non-Eligible Sources Recycling Collection	\$1,155,000	\$1,155,000	\$0
702-3344	Salaries - Supervisors	28,400	28,400	0
702-3344	Benefits	21,600	21,600	0
702-3344	Overhead	26,700	26,700	0
702-3344	ICI Night OCC Collection - Equipment & Labour	83,300	83,300	0
		\$1,315,000	\$1,315,000	\$0
STAFF EXPENSES				
702-3001	Mileage	\$500	\$500	\$0
702-3002	Training	1,000	1,000	0
702-3002	Seminars/Workshops	500	500	0
		\$2,000	\$2,000	\$0
OPERATING EXPENSES				
Processing				
702-3679	Non-Eligible Recyclables - Processing	\$67,000	\$87,700	\$0
702-3799	Miscellaneous Expenses	2,500	2,500	2,500
702-3533	Loan Repay. to Regional Landfill Debt Reserve - New Container Recycling Centre (2008-27)	186,500	186,500	186,500
702-3533	Interest on Loan from RL Debt Retirement Reserve - New Container Recycling Centre	16,800	13,200	6,600
		\$272,800	\$289,900	\$195,600
Plant				
702-3401	Building Maintenance	\$20,000	\$37,200	\$20,000
702-3322	Janitorial	15,100	19,200	0
702-3420	Site Maintenance	25,000	24,600	14,000
702-3412	Fire Alarm and Sprinkler System	12,000	15,300	5,600
702-3321	Security	1,000	1,000	500
702-3775	Rent - Hydro easement	5,000	5,000	5,000
		\$78,100	\$102,300	\$45,100
Occupancy				
702-3440	Grant-in-lieu of Taxes	\$51,900	\$51,600	\$52,700
702-3434	Utilities - Container Building	90,000	98,800	66,600
		\$141,900	\$150,400	\$119,300

RECYCLING PROGRAM

28-Oct-25

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES				
Contributions				
702-4115	Contribution to Equipment Replacement Reserve	\$50,000	\$50,000	\$65,000
702-4174	Contribution to Waste Reduction	0	54,600	0
		\$50,000	\$104,600	\$65,000
Total Operating Expenses		\$542,800	\$647,200	\$425,000
TOTAL EXPENDITURES		\$1,939,400	\$2,046,800	\$425,000
REVENUE - RE: OPERATING				
702-6370	Stewardship Ontario - Blue Box Funding	\$0	\$54,600	\$0
702-6710	Lease Revenue - Wash Bay	10,000	0	0
702-6710	Container MRF Lease	135,000	135,000	0
702-6711	Container MRF/ Truck Wash Additional Rent	158,500	170,000	0
	TOTAL REVENUE	\$303,500	\$359,600	\$0
NET PROGRAM COST		\$1,635,900	\$1,687,200	\$425,000
CAPITAL EXPENDITURES				
702-3801	Equip. - Container Building Decommissioning	\$5,000	\$0	\$71,400
702-3806	Computer Hardware, Software & Security Equip.	1,500	0	0
NET CAPITAL (EXPENDITURES)		\$6,500	\$0	\$71,400
RECOVERIES (RE: CAPITAL EXPENDITURES)				
Contribution from Waste Reduction Reserve -		\$0	\$0	\$71,400
Container MRF Decommissioning		\$0	\$0	\$71,400
NET CAPITAL EXPENDITURES		\$6,500	\$0	\$0



Notes to the 2026 Budget Recycling

Expenses

Non-Eligible Sources Recycling Collection

The 2025 budget included Non-Eligible Sources (NES) recycling collection for both the City of Windsor and County Municipalities. The City of Windsor recycling trucks collected NES material from municipal buildings, business improvement areas (BIAs), post-secondary institutions and other industrial, commercial and institutional (ICI) facilities, etc. The service agreement between the Authority and the City of Windsor to operate the NES recycling collection concludes on December 31, 2025. No costs attributable to the NES program have been included in the 2026 budget within the Recycling Program.

Operating Expenses

Plant and Occupancy Costs

The 2026 budget includes costs to maintain the container building and the surrounding area. These costs include utilities, repair and maintenance, security, property taxes, and site maintenance.

Processing - Loans and Interest Payments

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

The Authority financed the construction of the container processing facility via internal borrowing from the Regional Landfill Debt Retirement Reserve. The Authority can borrow from its own reserves at a better rate of interest than from an external source such as a bank. The loan for the new building is repaid over a 20-year period (2008-2027). Annual payments are made with interest calculated based on current rates.

Revenue

The Authority received a final fund distribution from Stewardship Ontario in 2025. The funds were contributed to the Waste Reduction Reserve.

In 2025, the Authority leased the container material recovery facility to HGC Management Inc. (HGC). The agreement included a base rent plus HGC's proportionate share of taxes, utilities, easement and other costs. HGC Management Inc. will not be renewing the lease in 2026. The original agreement expires December 31, 2025.

Capital

The 2026 budget includes the negotiated cost to decommission the existing recycling equipment within the Container Material Recovery Facility. The agreement states that the contractor, HGC, will remove all existing equipment upon termination of the facility lease agreement.

The cost of the decommissioning will be funded from the Waste Reduction Reserve.

HAZARDOUS AND SPECIAL PRODUCTS WASTE PROGRAM SUMMARY

	2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES	\$629,800	\$656,000	\$669,000
REVENUE	\$213,000	\$215,800	\$218,000
NET PROGRAM COST	\$416,800	\$440,200	\$451,000

HAZARDOUS AND SPECIAL PRODUCTS WASTE PROGRAM (WINDSOR & COUNTY)

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
OPERATING EXPENSES				
703-3731	Phase One Disposal Fee	\$35,000	\$25,800	\$26,000
703-3731	Phase Two Disposal Fee	14,000	13,200	14,000
703-3731	Phase Three Disposal Fee	272,000	319,000	320,000
703-3340	Contracted Labour	292,300	281,000	283,000
703-3431	Utilities (Allocation)	6,000	6,000	6,000
703-3401	Repairs & Maintenance (Inc. Janitorial)	10,000	10,000	19,000
703-3321	Security - Monitoring and Maintenance	500	1,000	1,000
TOTAL EXPENDITURES		\$629,800	\$656,000	\$669,000
REVENUE				
703-6370	EPR Funding - Disposal - Phase One	\$35,000	\$25,800	\$26,000
703-6370	EPR Funding - Cont. Labour & Fixed Costs - Phase One	125,000	120,000	122,000
703-6676	Small Business HSP Revenue	28,000	10,000	10,000
703-6799	Used Auto Battery and Light Bulb Sales	25,000	60,000	60,000
		\$213,000	\$215,800	\$218,000
NET COST		\$416,800	\$440,200	\$451,000

Materials Included in HSP Program:

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

Phase Two - Fire extinguishers, fluorescent bulbs and tubes, pharmaceuticals, rechargeable batteries

Phase Three - Fertilizers, adhesives, flammables, corrosives, irritants, toxics, reactives, ballasts

Note: There is currently partial funding available for Phase 2 & 3 materials, processing and disposal costs.

The costs of said materials is the responsibility of the municipalities.



Notes to the 2026 Budget Hazardous and Special Products Waste Program

Expenses

General

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

Revenue

Stewardship Ontario & Product Care Funding

Product Care Association ("PCA") and Stewardship Ontario categorize Hazardous and Special Products into three distinct classes known as Phases. PCA and Stewardship Ontario pay the contractor responsible for the transportation and disposal of all Phase 1 materials (approx. 70% of materials received at the Authority's facilities). Periodically, when Phase 1 materials are combined with other Phases, the Authority pays a portion of the costs for transportation and disposal of this comingled material. The Authority assumed the responsibility for the transportation and disposal of Phase 2 & 3 material in 2016 when PCA cancelled program funding.

**WASTE REDUCTION / REUSE PROGRAMS
SUMMARY**

	2025 BUDGET	2025 PROJECTION	2026 BUDGET
<u>OPERATIONS</u>			
Program Operating Cost	\$1,509,600	\$1,421,900	\$1,542,500
Revenue	335,500	328,100	448,300
Net Program Cost	\$1,174,100	\$1,093,800	\$1,094,200

WASTE REDUCTION/REUSE PROGRAMS

28-Oct-25

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
<u>EXPENDITURES</u>				
<u>SALARIES & BENEFITS</u>				
704-1101	Salaries - Full Time	\$301,800	\$284,900	\$300,000
704-1101	Summer Students	40,000	60,000	60,000
704-1201	Benefits	105,200	102,000	106,800
		\$447,000	\$446,900	\$466,800
<u>STAFF EXPENSES</u>				
704-3001	Mileage & Other staff expenses	\$500	\$500	\$500
704-3002	Training	6,000	6,000	6,000
704-3004	Clothing	2,300	2,300	2,300
704-3101	Telephone and Radios	2,400	5,400	3,400
		\$11,200	\$14,200	\$12,200
<u>ADMINISTRATION & SUPPLIES</u>				
704-3103	Office Supplies	\$3,000	\$3,000	\$3,000
704-3762	Shop Supplies	5,500	4,800	5,500
		\$8,500	\$7,800	\$8,500
<u>CUBE VAN & PICKUP TRUCK</u>				
704-3602	Repairs & Maintenance; Licence	\$3,500	\$3,500	\$3,500
704-3603	Fuel - Gasoline - Vehicle	3,500	3,500	3,500
704-4115	Contrib. to Equip. Replace. Res. (Cube Van & Pickup)	10,500	10,500	10,700
		\$17,500	\$17,500	\$17,700
<u>BACKYARD COMPOSTER PROGRAM</u>				
<u>EXPENSES</u>				
704-3750	Sales Commission	\$300	\$0	\$0
		\$300	\$0	\$0
<u>REVENUE</u>				
704-6679	Composter & Green Cone Digester Sales to Residents	\$3,000	\$1,500	\$0
		\$3,000	\$1,500	\$0
REVENUE BACKYARD COMPOSTER PROGRAM		(\$2,700)	(\$1,500)	\$0

WASTE REDUCTION/REUSE PROGRAMS

28-Oct-25

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
COUNTY WHITE GOODS COLLECTION, REFRIGERANT REMOVAL PROGRAMS & ELECTRONICS PROGRAM				
<u>EXPENSE</u>				
704-3732	White Goods Collection Costs - 6 County Municipalities	\$35,000	\$28,800	\$50,000
704-3731	Refrigerant Removal - Drop-Off Depots	30,000	25,900	35,000
		\$65,000	\$54,700	\$85,000
<u>REVENUE</u>				
704-6371	Charges to Municipalities re: White Goods Collection	\$35,000	\$28,800	\$50,000
704-6372	Electronics Recycling Revenue	60,000	60,000	60,000
		\$95,000	\$88,800	\$110,000
NET REVENUE		(\$30,000)	(\$34,100)	(\$25,000)

**YARD WASTE MANAGEMENT PROGRAMS
EXPENSES****YARD WASTE PROCESSING****Windsor - Public Depot**

704-3674	Grinding/Hauling	\$465,000	\$438,000	\$455,000
704-3675	Bagging	40,000	32,500	33,500
704-3675	Other	2,000	2,000	2,000
704-3604	Forklift - Fuel	800	200	800
704-3601	Forklift - Repair & Maintenance	2,000	1,000	2,000
704-3340	Compost Deliveries - Sales to Residents	7,500	7,800	8,000
704-3604	Front End Loaders - Fuel (2 units)	12,000	6,900	7,500
704-3601	Front End Loaders - Repairs & Maintenance (2 units)	30,000	30,000	30,000
704-4115	Contribution to Equip. Replacement Reserve - Front End Loader & Compost Pad	100,000	100,000	110,000
704-3721	Yard Waste Residue - Bin Hauling	2,000	1,900	2,000
		\$661,300	\$620,300	\$650,800
<u>Compost Site - Regional LF - Operating</u>				
704-3680	Grinding - Organics	\$78,300	\$63,000	\$66,000
704-3678	Screening	130,000	94,500	130,000
704-3721	Compost Haul to Other Locations - Contractor & TS#2	15,000	15,000	15,000
704-3389	Compost Quality - Testing	3,000	2,000	3,000
		\$226,300	\$174,500	\$214,000

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

704-3681	Grinding - Organics	\$48,500	\$51,400	\$55,000
704-3682	Screening	15,000	15,800	13,500
704-3389	Compost Quality - Testing	2,000	1,500	2,000
704-3676	Hauling - Screening Overs to Regional Landfill	7,000	17,300	17,000
		\$72,500	\$86,000	\$87,500

WASTE REDUCTION/REUSE PROGRAMS

28-Oct-25

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
<u>REVENUE - RE: OPERATING & RECOVERIES</u>				
704-6772	Sale of Compost	\$230,000	\$230,000	\$240,000
704-6773	Compost Delivery Fee Recovery From Contractor	7,500	7,800	8,000
704-6770	Recovery of Wages, Benefits & Operating Equipment from NES Program	0	0	90,300
		\$237,500	\$237,800	\$338,300
NET COST YARD WASTE PROGRAM		\$722,600	\$643,000	\$614,000
TOTAL OPERATING EXPENDITURES FOR ALL PROGRAMS		\$1,509,600	\$1,421,900	\$1,542,500
TOTAL OPERATING REVENUE FOR ALL PROGRAMS		\$335,500	\$328,100	\$448,300
NET OPERATING COST FOR ALL PROGRAMS		\$1,174,100	\$1,093,800	\$1,094,200



Notes to the 2026 Budget Waste Reduction & Reuse Programs

Expenses

County White Goods Collection/Recycling Program

The Authority contracts the service to collect White Goods for six of the seven County municipalities on a cost-recovery basis. The cost to operate the program fluctuates depending on the number of residents requesting a White Good picked up.

Yard Waste Management Programs

Yard Waste Processing

Yard waste that is delivered to Authority facilities requires grinding before the composting process can begin. The ground material is hauled to the Essex-Windsor Regional Landfill (Regional Landfill), where it will eventually mature into finished compost. The yard waste is placed in rows and is periodically turned to allow the material to break down into compost. After approximately one year, the compost is screened by a contractor to remove any large material and the finished product is bagged or sold in bulk.

The Authority contracts the service to grind the material at all sites and haul from the Windsor Yard Waste Pad to the Regional landfill.

Revenue and recoveries

Included in the 2026 budget is a cost recovery for wages, benefits and operating equipment from the Non-Eligible Source recycling program.

Capital

No capital purchases are anticipated in 2026.

GREEN BIN PROGRAM SUMMARY

	2025 BUDGET	2025 PROJECTION	2026 BUDGET
<u>OPERATIONS</u>			
Program Operating Cost	4,658,100	\$3,966,730	\$20,157,700
Revenue	4,658,100	3,966,730	20,157,700
Net Program Cost	\$0	\$0	\$0
<u>CAPITAL</u>			
Expenditures	\$14,126,330	\$13,821,100	\$2,465,650
Revenue	14,126,330	13,821,100	2,463,650
Net Capital Cost	\$0	\$0	\$2,000

GREEN BIN PROGRAM

28-Oct-25

ACCOUNT TITLE	2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES			

SALARIES, WAGES & BENEFITS - EWSWA

11-1101	Salaries	\$271,400	\$208,900	\$470,600
11-1101	Casual/Student Wages	67,100	58,800	103,400
11-1201	Benefits	88,100	63,300	171,300
		\$426,600	\$331,000	\$745,300

**WAGES, SALARIES & BENEFITS -
CITY OF WINDSOR GREEN BIN
COLLECTION**

11-3343	Windsor Green Bin Collection	\$1,554,490	\$1,554,490	\$8,325,810
11-3344	Wages - Administration	17,600	17,600	34,550
11-3344	Salaries - Supervisors	72,500	72,500	133,180
11-3344	Benefits	28,750	28,750	54,290
11-3344	Equipment Rental	8,250	8,250	8,670
11-3344	Postage, Supplies & Misc. Staff Expenses	10,090	10,090	10,130
11-3344	Overhead	27,440	27,440	48,170
		\$1,719,120	\$1,719,120	\$8,614,800

STAFF EXPENSES

11-3001	Mileage	\$600	\$600	\$600
11-3002	Training	8,500	8,500	8,500
11-3004	Clothing	1,700	1,700	1,700
11-3099	Other Staff expenses	500	500	500
		\$11,300	\$11,300	\$11,300

OPERATING EXPENSES**COUNTY OF ESSEX GREEN BIN COLLECTION**

11-3342	County of Essex SSO Collection	\$997,630	\$997,630	\$5,196,800
		\$997,630	\$997,630	\$5,196,800

Processing

11-3679	SSO Processing	\$361,250	\$361,250	\$1,807,000
11-3720	SSO Hauling to Seaciff	50,700	99,510	528,000
11-3721	Residual Disposal Haulage	10,080	0	0
11-3601	Equipment R&M	1,810	3,000	41,800
11-3604	Fuel - Diesel	1,000	1,900	7,400
11-3603	Fuel - Gasoline - Vehicles	200	1,300	6,200
11-3699	Other Equipment R&M	2,000	12,000	12,000
		\$427,040	\$478,960	\$2,402,400

Transfer Station (TS) Building

11-3401	SSO TS Building Repair & Maintenance	\$5,000	\$5,000	\$20,000
11-3420	SSO TS Site Maintenance	3,000	0	10,000
11-3322	Janitorial	2,100	4,500	8,400
11-3431	Utilities	17,500	17,500	17,500
11-3762	Shop Supplies	3,000	1,500	5,000
11-3412	SSO TS Fire Alarm and Sprinkler System	5,000	5,000	10,000
11-3321	Security	1,000	1,000	1,000
		\$36,600	\$34,500	\$71,900

GREEN BIN PROGRAM

28-Oct-25

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES				
<u>Administration and Warranty Services</u>				
11-3340	Cart repairs and services	\$43,100	\$43,100	\$295,000
11-3202	Computer Maintenance and Equipment	0	29,400	10,700
11-3440	Grant-in-lieu of Taxes	43,100	42,900	43,100
11-3101	Telephone	3,600	5,000	8,400
11-3103	Office Expenses	2,700	2,700	6,000
		\$92,500	\$50,600	\$363,200
<u>Program Start Up Costs - Promotion and Marketing</u>				
11-3301	Marketing Consultant	\$75,000	\$72,000	\$45,000
11-3702	Green Bin General Marketing	153,084	152,000	69,500
11-3110	Municipal Marketing	40,250	38,000	40,750
11-3712	Cart Kits & Promotional Material	217,380	77,380	67,150
11-3701	Displays and Exhibits	74,786	59,000	37,300
11-3704	Green Bin Newsletters	20,000	20,000	20,000
		\$580,500	\$418,380	\$279,700
<u>Contributions and Loans</u>				
11-4115	Contribution to ERR	\$0	\$0	\$197,500
11-3521	Loan Pmt to ERR - Green Bin Cart - Phase 1	327,170	294,400	1,766,100
11-3521	Loan Interest to ERR - Green Bin Cart - Phase 1	39,640	49,220	203,200
11-3521	Loan Pmt to ERR - Green Bin Cart - Phase 2	0	0	75,500
11-3521	Loan Interest to ERR - Green Bin Cart - Phase 2	0	0	9,150
11-3521	Loan Pmt to ERR - SSO Transfer Station	0	0	134,150
11-3521	Loan Interest to ERR - SSO Transfer Station	0	0	86,700
		\$366,810	\$343,620	\$2,472,300
Total Operating Expenses		\$2,501,080	\$1,905,310	\$10,786,300
TOTAL EXPENDITURES		\$4,658,100	\$3,966,730	\$20,157,700
<u>REVENUE - RE: OPERATING & RECOVERY</u>				
11-6525	City of Windsor - Program Cost Recovery	\$1,896,390	\$1,863,700	\$9,708,850
11-6526	County of Essex - Program Cost Recovery	1,118,950	1,054,540	6,308,150
11-6527	City of Windsor - Cart Reimbursement	231,780	219,430	1,257,740
11-6528	County of Essex - Cart Reimbursement	135,030	124,190	796,260
11-6529	City of Windsor - Processing Reimbursement	235,380	235,380	1,135,200
11-6530	County of Essex - Processing Reimbursement	125,870	125,870	671,800
11-6871	Contrib. from Waste Red. Res. - P&E & One-Time Exp.	914,700	343,620	279,700
TOTAL REVENUE		\$4,658,100	\$3,966,730	\$20,157,700
NET PROGRAM COST		\$0	\$0	\$0

GREEN BIN PROGRAM

28-Oct-25

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES				
CAPITAL EXPENDITURES				
11-3806	Computer Hardware	\$12,000	\$15,400	\$2,000
11-3804	Pickup Truck	78,000	59,000	0
11-3802	Building - Windsor SSO TS Retro Engineering	216,390	240,000	0
11-3802	Building - Windsor SSO TS Retro Construction	3,804,800	4,676,000	0
11-3802	Building - Essex SSO Transfer Station	200,000	0	200,000
11-3876	Green Bin Cart Purchase - Phase 1 & 2	9,815,140	8,830,700	2,263,650
		\$14,126,330	\$13,821,100	\$2,465,650
RECOVERIES (RE: CAPITAL EXPENDITURES)				
11-6871	Contrib. from Waste Reduction - Computer Hardware	\$12,000	\$15,400	\$0
11-6871	Contrib. from Waste Reduction - Pickup Truck	78,000	59,000	0
11-6779	Loan from Equip. Replace. Res - Windsor SSO TS	1,757,590	2,682,840	0
11-6815	Contrib. from Equip. Replace. Res. - Windsor SSO TS	2,263,600	2,233,160	0
11-6815	Contrib. from Equip. Replace. Res. - Essex SSO TS	200,000	0	200,000
11-6779	Loan from [ERR & Reg. Landfill Debt Res] - Green Bin Cart Purchase - Phase 1	9,815,140	8,830,700	2,263,650
		\$14,126,330	\$13,821,100	\$2,463,650
NET CAPITAL (EXPENDITURES)		\$0	\$0	\$2,000

FILE:GREEN BIN



Notes to the 2026 Budget

Green Bin

Expenses

Salaries and Benefits

The salaries and benefits reflect the staff complement of one and a half (1.5) full-time supervisors, one (1) full-time material recovery facility labourer, one (1) temporary full-time communications coordinator, one (1) temporary full-time project coordinator, one (1) full-time customer service representative, one (1) temporary full-time customer service representative and two (2) post secondary co-op students.

Green Bin Collection

City of Windsor

The 2025 projected costs reflect the period of October 21, 2025 (launch week) to December 31, 2025, with the 2026 budget reflecting the annualized costs. City of Windsor's Green Bin collection includes the contracted collection cost (which was formed based on the number of household stops) and the City of Windsor's costs, which are directly attributable to managing the City of Windsor Green Bin collection. The costs include labour, equipment rental and other miscellaneous operating costs. In 2024/2025, the City of Windsor independently procured curbside Green Bin collection services for participating City of Windsor households.

The County of Essex Green Bin collection program rolled out in two (2) phases, with each phase including different County Municipalities. As part of the phase 1 rollout (October 21, 2025, launch week), four County municipalities (Town of Tecumseh, Town of LaSalle, Town of Essex and the Municipality of Lakeshore) are participating. The 2025 projected costs reflect the period of October 21, 2025 (launch week) to December 31, 2025, with the 2026 budget reflecting the annualized costs for phase 1 municipalities. In addition, the 2026 budget includes the County of Essex, phase 2 municipality costs for their respective launch period to the end of the calendar year. The costs were formed based on the number of household stops in each participating municipality over their respective operating

periods. The Authority has contracted the service to collect curbside Green Bins for County municipalities.

Processing

The Authority entered into a contract with Seaclyff Energy to process the collected source separated organic ("SSO") material. The 2025 projection and 2026 budget reflect an estimated number of tonnes during the period(s) multiplied by the contractor's price-per-tonne.

Transfer Station Building

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

Administrative and Cart Repair Services

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

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

Program Start Up Costs – Promotion and Marketing

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

Green Bin Cart Purchase & Loan Repayment

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

Revenues

Green Bin Cart Reimbursement

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

Green Bin Program Cost Recovery

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

Capital Expenses

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

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

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

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

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

**ADVERTISING & PUBLIC EDUCATION PROGRAMS
SUMMARY**

	2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES	\$325,800	\$324,650	\$314,000
REVENUE	\$88,100	\$90,600	\$63,500
NET EXPENDITURES	\$237,700	\$234,050	\$250,500

28-Oct-25

ADVERTISING & PUBLIC EDUCATION PROGRAMS

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
<u>EXPENDITURES</u>				
<u>SALARIES & BENEFITS</u>				
705-1101	Salaries	\$80,000	\$89,600	\$82,700
705-1201	Benefits	22,100	21,900	23,300
		\$102,100	\$111,500	\$106,000
<u>STAFF EXPENSES</u>				
705-3001	Mileage	\$500	\$500	\$500
705-3002	Seminars / Workshops	500	500	500
705-3002	Training	500	500	500
		\$1,500	\$1,500	\$1,500
<u>ADVERTISING COSTS</u>				
705-3706	Recycling Program	\$9,000	\$9,000	\$0
705-3715	Collection Calendars - Recycling & Refuse	77,000	81,300	85,300
705-3707	HSP Program	6,000	5,400	10,000
705-3708	Leaf & Yard Waste Programs	14,000	11,800	10,000
705-3704	Enviro-Tips Newsletter - Print & Postage	52,200	40,750	41,600
705-3711	Landfills	5,000	5,000	5,000
		\$163,200	\$153,250	\$151,900
<u>PUBLIC EDUCATION PROGRAM</u>				
<u>EXPENSES</u>				
705-3701	Display/Exhibit Expenses	\$5,000	\$5,000	\$5,000
705-3202	Software Maintenance Fees	20,100	19,500	23,000
705-3712	Promotional Materials	3,000	3,000	3,000
705-3702	Municipal Reimbursement - CM Calendars	30,900	30,900	23,600
		\$59,000	\$58,400	\$54,600
TOTAL EXPENDITURES		\$325,800	\$324,650	\$314,000
<u>REVENUE</u>				
705-6699	Circular Material - P&E Funding	\$88,100	\$90,600	\$63,500
TOTAL REVENUE		\$88,100	\$90,600	\$63,500
NET ADVERTISING & PUBLIC EDUCATION PROGRAM COSTS		\$237,700	\$234,050	\$250,500

FILE: ADVERTISING



Notes to the 2025 Budget Advertising, Promotion & Public Education

Expenses

Advertising Costs

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

Public Education Program

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

Revenues

Circular Materials is subsidizing a portion of the Authority's collection calendar costs, which pertain to the recycling program. Included as part of the scope of work for Circular Materials is providing residents with information about the Blue Box collection services, namely, indicating the days and times that recycling collection services will be provided within the Authority's collection calendar. In 2025, the Authority also received revenue from Circular Materials for allowing recycling collection information to be contained within the Authority's mobile app, Recycle Coach. Beginning in 2026, Circular Materials will operate a separate app, which is reflected in the reduction in revenue.

REGIONAL LANDFILL SITE - OPERATING SUMMARY

	2025 BUDGET	2025 PROJECTION	2026 BUDGET
<u>OPERATIONS</u>			
Expenditures	\$9,771,400	\$8,360,750	\$7,857,500
Recoveries	1,469,500	\$1,359,700	864,500
Net Program Cost	\$8,301,900	\$7,001,050	\$6,993,000
<u>CAPITAL</u>			
Expenditures	\$2,400,900	\$2,216,050	\$1,308,000
Revenue	2,411,400	\$2,203,500	1,290,000
Net Capital Cost	(\$10,500)	\$12,550	\$18,000

REGIONAL LANDFILL - OPERATING BUDGET

28-Oct-25

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES				
SALARIES & BENEFITS				
706-1101	Salaries & Wages	\$870,900	\$844,300	\$880,200
706-1101	Summer Students	25,800	16,500	28,000
706-1201	Benefits	290,900	281,300	313,600
706-1201	Benefits - Post Retirement	9,100	8,700	18,900
		\$1,196,700	\$1,150,800	\$1,240,700
STAFF EXPENSES				
706-3001	Mileage	\$300	\$300	\$300
706-3002	Training	4,500	1,000	4,500
706-3004	Clothing	5,500	7,100	8,000
706-3099	Other	500	500	500
		\$10,800	\$8,900	\$13,300
OFFICE EXPENSES				
706-3101	Telephones/Radios	\$14,000	\$14,000	\$14,000
706-3102	Courier	500	500	500
706-3103	Office Supplies and Other	1,000	1,000	1,000
706-3202	Computer Maintenance, Geoware & GPS Software Support	16,500	19,000	17,000
706-3321	Security & Fire Monitoring	5,000	5,800	6,000
706-3106	MOECC Fees - Inc. Manifest Fees	5,000	9,100	9,100
		\$42,000	\$49,400	\$47,600
PURCHASED SERVICES				
706-3370	Hydrogeological Monitoring Program - Including Capital Expense	\$237,800	\$237,800	\$189,400
706-3373	Leachate Monitoring	28,300	28,300	28,300
706-3389	Other Monitoring	11,000	8,000	8,000
706-3372	Alternative Leachate Management Plan	100,000	100,000	100,000
706-3371	Landfill Gas Management - IGRS	108,000	112,000	114,000
		\$485,100	\$486,100	\$439,700
OPERATING COSTS				
LEACHATE MANAGEMENT				
706-3671	Leachate Hauling	\$1,040,000	\$889,100	\$753,000
706-3672	Leachate Treatment	875,000	753,100	678,400
706-3615	RO Plant and Frac Tank Rental	1,225,000	1,115,200	617,000
706-3673	RO Consumables	307,000	415,000	450,000
		\$3,447,000	\$3,172,400	\$2,498,400
FUEL				
706-3604	Fuel - Diesel - Heavy Equipment/Grass Equipment	\$470,000	\$400,000	\$437,500
706-3603	Fuel - Gasoline - Vehicles	22,000	16,200	18,000
		\$492,000	\$416,200	\$455,500
LANDFILLING EQUIPMENT				
706-3521	Loan Pmt to ERR - Heavy Equip. - (2 units)	\$325,340	\$335,890	\$335,900
706-3521	Loan Interest - Heavy Equipment - Bulldozers	45,560	45,560	35,400
706-3601	Maintenance/Repairs/Oil/Grease/Other Consumables	345,000	537,500	350,000
		\$715,900	\$918,950	\$721,300

REGIONAL LANDFILL - OPERATING BUDGET

28-Oct-25

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES				
<u>VEHICLES</u>				
706-3602	Maintenance/Repairs/Oil/Grease/Other Consumables	\$7,500	\$7,500	\$10,000
<u>GRASS EQUIPMENT</u>				
706-3237	Maintenance/Repairs/Oil/Grease/Other Consumables	\$21,000	\$6,000	\$10,000
<u>ANCILLARY LANDFILL EQUIPMENT</u>				
706-3238	Maintenance/Repairs/Oil/Grease/Other Consumables	\$50,000	\$50,000	\$50,000
<u>OTHER OPERATING COSTS</u>				
706-3201	Other Equipment Maintenance and Operating Costs	\$9,700	\$4,800	\$7,500
706-3230	Scale Maintenance	4,300	8,300	6,300
706-3231	Methane Detection Calibration & Repairs	6,000	5,800	6,000
706-3232	Safety and Shop Supplies	4,000	4,200	5,000
706-3420	Grounds Maintenance	8,500	19,000	13,500
706-3470	Roads Maintenance	30,000	25,000	20,000
706-3401	Building Maintenance - Other	22,500	22,500	28,400
706-3233	Leachate Collection System Maintenance (Flushing - 2025/2026)	70,000	66,000	50,000
706-3235	RO Repairs and Maintenance	25,000	25,000	246,000
706-3236	Leachate Land Application System Maintenance	30,000	30,000	30,000
706-3399	Bird Control	3,000	3,200	3,000
706-3431	Utilities	135,500	185,300	186,000
706-3322	Building Maintenance - Janitorial	8,000	8,000	8,000
706-3677	Flare Material & Operations Costs re. Gas Collection	15,000	19,500	15,000
706-3340	Landfilling Equipment Operators	583,000	583,000	595,000
706-3440	Grant-in-lieu of taxes	31,400	31,400	32,100
706-3721	Bin Hauling - Metal	2,500	1,500	2,500
706-3613	Miscellaneous Equipment Rental	10,000	32,000	70,000
		\$998,400	\$1,074,500	\$1,324,300
TOTAL OPERATING COSTS		\$5,731,800	\$5,645,550	\$5,069,500
<u>CONTRIBUTIONS</u>				
706-4115	Contribution to Equipment Replacement Reserve	\$555,000	\$570,000	\$596,700
706-4170	Contribution to RL Reserve - Vine Surcharge	1,750,000	450,000	450,000
		\$2,305,000	\$1,020,000	\$1,046,700
TOTAL EXPENDITURES		\$9,771,400	\$8,360,750	\$7,857,500

REGIONAL LANDFILL - OPERATING BUDGET

28-Oct-25

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES				
RECOVERY				
706-6770	Recovery of Wages, Benefits & Operating Equipment from LF#2 Perpetual Care	\$62,000	\$62,000	\$63,300
706-6770	Recovery of Wages, Benefits & Operating Equipment from LF#3 Perpetual Care	82,500	82,500	84,200
706-6870	Contrib. from RL Reserve - Leachate Mgmt.	1,325,000	1,215,200	717,000
		\$1,469,500	\$1,359,700	\$864,500
NET EXPENDITURES		\$8,301,900	\$7,001,050	\$6,993,000
CAPITAL EXPENDITURES				
706-3806	Computer Hardware & Software	\$4,500	\$28,000	\$18,000
706-3804	Pickup Truck	40,000	21,500	60,000
706-3801	Front-End Loader (Formally in Green Bin)	360,000	406,950	0
706-3811	Rebuilt Landfill Compactor	0	0	1,000,000
706-3899	Other - Leachate Aerators	0	0	30,000
706-3801	Other - Lawn Tractor	160,000	123,800	0
706-3899	Other - Leachate Pump	0	0	50,000
706-3899	Other - Bull Litter Fence	86,100	80,000	0
706-3899	Other - Methane Detection Maintenance Building	75,000	0	100,000
706-3899	Other - Asphalt Paving	150,000	0	50,000
706-3811	Landfilling Equipment - Bull Dozer	1,525,300	1,555,800	0
		\$2,400,900	\$2,216,050	\$1,308,000
RECOVERIES (RE: CAPITAL EXPENDITURES)				
706-6750	Sale of Surplus Equipment - Mowing Equip. & Truck	\$15,000	\$15,450	\$0
706-6750	Sale of Surplus Equipment - Sale of 1050 Dozer	120,000	97,800	0
706-6815	Contrib. from Equip. Replace. Res. - Pickup Truck	40,000	21,500	60,000
706-6871	Contrib. from Waste Reduction - FEL	360,000	406,950	0
706-6815	Contrib. from Equip. Replace. Res. - Compactor	0	0	1,000,000
706-6815	Contrib. from Equip. Replace. Res. - Aerators	0	0	30,000
706-6815	Contrib. from Equip. Replace. Res. - Lawn Tractor	160,000	123,800	0
706-6815	Contrib. from Equip. Replace. Res. - Leachate Pump	0	0	50,000
706-6815	Contrib. from Equip. Replace. Res. - Bull Litter Fence	86,100	80,000	0
706-6815	Contrib. from Equip. Replace. Res. - Methane Detection Maintenance Building	75,000	0	100,000
706-6815	Contrib. from Equip. Replace. Res. - Asphalt Paving	150,000	0	50,000
706-6779	Loan from the Equip. Replace. Res - Bull Dozer	1,405,300	1,458,000	0
		\$2,411,400	\$2,203,500	\$1,290,000
NET CAPITAL EXPENDITURES		(\$10,500)	\$12,550	\$18,000

FILE:REGIONAL LANDFILL - OPERATING



Notes to the 2026 Budget Regional Landfill Site

Expenses

Salaries and Benefits

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

Purchased Services

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

Operating Cost

Leachate Management

Leachate hauling and treatment costs in 2025 are less than budget due to the reduced number of tonnes of leachate hauled and treated. The reduction was due to the City of Windsor Pollution Control Administration placing restrictions on the number of loads that the Authority could deliver to the Lou Romano Water Reclamation Plant.

In 2024, the Authority entered into a contract with Rochem Americas Inc. for a rental agreement for the supply of an on-site RO treatment plant. The 2026 budget includes the cost to continue renting the plant.

Landfilling Equipment Loan Repayment and Interest Charges

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

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

Other

The Authority has entered into a contract with a contractor to provide landfill equipment operators. The contracted amount is based on the number of labour hours the operators have worked in the given year. The rate is adjusted annually based on the Consumer Price Index.

Contributions

The Authority included in 2026 a contribution to the Regional Landfill Reserve which will be used to assist in funding either the RO system or an alternative on-site leachate treatment solution.

Capital Expenses

The 2026 budget includes the purchase of a pickup truck, leachate aerators, litter fences, upgrades to the methane detection system, asphalt paving and the purchase of a rebuilt landfill compactor. Funding for these capital purchases will come from the Equipment Replacement Reserve.

TRANSFER STATION NO. 1 (WINDSOR) SUMMARY

	2025 BUDGET	2025 PROJECTION	2026 BUDGET
<u>OPERATING</u>			
Expenditures	\$2,409,900	\$2,447,600	\$2,451,700
<u>CAPITAL</u>			
Expenditures	\$110,000	\$0	\$110,000
Revenue	110,000	0	110,000
Net Capital Cost	\$0	\$0	\$0

TRANSFER STATION 1 - (WINDSOR)

28-Oct-25

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES				
WAGES, SALARIES & BENEFITS - CITY OF WINDSOR				
707-3344	Wages - Push Pit Operator	\$132,100	\$132,100	\$135,500
707-3344	Wages - Overtime	18,900	18,900	19,300
707-3344	Wages - Utility Attendant (see also 50% Depot)	45,900	45,900	47,600
707-3344	Benefits	78,700	78,700	81,850
707-3344	Overhead	105,300	105,300	108,550
		\$380,900	\$380,900	\$392,800
OFFICE EXPENSES & OCCUPANCY COSTS				
707-3101	Telephone	\$1,500	\$1,500	\$2,000
707-3431	Utilities	54,000	87,000	87,000
707-3321	Security	200	200	200
707-3322	Janitorial	10,000	10,000	10,000
		\$65,700	\$98,700	\$99,200
OPERATING COSTS				
707-3720	Waste Hauling	\$1,712,300	\$1,711,900	\$1,681,000
707-3613	Rental Equipment	1,000	1,000	1,000
707-3601	Equipment Repairs & Maintenance	45,000	45,000	55,000
707-3401	Building Repairs & Maintenance	14,000	14,500	20,000
707-3699	Miscellaneous Expense	1,000	1,000	1,000
707-3699	Site Maintenance/Concrete & Asphalt Repairs	1,000	1,000	1,000
707-3533	Loan Repay to Equip. Replacement Reserve - Building & Engineering (2008-27)	79,000	79,000	79,000
707-3533	Interest on Loan from ERR - Building & Engineering	7,200	5,600	2,500
707-3412	Sprinkler Repairs & Maintenance	2,800	2,800	2,800
707-3721	Bin Hauling	0	6,200	6,400
707-4115	Contribution to Equipment Replacement Reserve	100,000	100,000	110,000
		\$1,963,300	\$1,968,000	\$1,959,700
TOTAL OPERATING EXPENDITURES		\$2,409,900	\$2,447,600	\$2,451,700
CAPITAL EXPENSES				
707-3899	Capital - Paving and Concrete Rebuild	\$110,000	\$0	\$110,000
TOTAL CAPITAL EXPENDITURES		\$110,000	\$0	\$110,000
RECOVERIES (RE: CAPITAL EXPENDITURES)				
707-6815	Contrib. from Equip. Replacement Reserve - Paving and Concrete Rebuild	\$110,000	\$0	\$110,000
		\$110,000	\$0	\$110,000
NET CAPITAL EXPENDITURES		\$0	\$0	\$0



Notes to the 2026 Budget Transfer Station #1

Expenses

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

Salaries and Benefits

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

Operating Costs

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

Loan Repayment & Interest – Building & Engineering

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

Contribution to Equipment Replacement Reserve – Push Pits & Compactors

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

Capital Expenses

The 2026 budget includes the cost of paving and concrete work in and around the Transfer Station building. The capital purchase will be funded through a contribution from the ERR.

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

	2025 BUDGET	2025 PROJECTION	2026 BUDGET
<u>OPERATING</u>			
Expenditures	\$917,200	\$926,200	\$944,400
Revenue	15,000	13,000	15,000
Net Program Cost	\$902,200	\$913,200	\$929,400
<u>CAPITAL</u>			
Expenditures	\$52,500	\$10,500	\$54,000
Revenue	50,000	0	50,000
Net Capital Cost	\$2,500	\$10,500	\$4,000

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

28-Oct-25

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES				
SALARIES & BENEFITS				
708-1101	Salaries & Wages	\$160,000	\$181,700	\$171,300
708-1201	Benefits	54,900	64,800	58,600
708-1201	Benefits - Post Retirement	9,100	9,500	9,000
		\$224,000	\$256,000	\$238,900
STAFF EXPENSES				
708-3002	Training	\$500	\$500	\$500
708-3004	Clothing	1,300	1,900	1,900
708-3099	Misc. Staff Expenses	0	250	500
		\$1,800	\$2,400	\$2,400
OFFICE EXPENSES				
708-3101	Telephone & Internet	\$3,000	\$3,000	\$3,000
708-3103	Office Supplies and Weighscale Receipts	400	500	500
708-3202	Geoware Software Support & Computer Maintenance	4,300	5,400	5,400
708-3232	Safety Supplies	500	2,400	500
708-3321	Security & Fire Monitoring	8,000	10,000	9,000
		\$16,200	\$21,300	\$18,400
OCCUPANCY COSTS				
708-3431	Utilities	\$8,700	\$10,000	\$10,000
708-3440	Grant In Lieu of Taxes	11,300	11,600	11,900
		\$20,000	\$21,600	\$21,900
OPERATING COSTS				
708-3201	Other Equipment Maintenance	\$300	\$300	\$300
708-3230	Scale Maintenance	6,000	6,000	6,000
708-3420	Grounds Maintenance	15,500	5,500	21,500
708-3470	Roads Maintenance	5,000	5,000	5,000
708-3401	Building Maintenance	9,000	3,900	9,000
708-3601	Equipment Maintenance	35,000	43,600	35,000
708-3604	Fuel - Diesel	25,400	17,000	20,000
708-3340	Equipment Operator	160,000	160,000	163,000
708-3720	Waste Hauling	322,000	322,000	329,000
708-3721	Bin Hauling - OCC/Metal	17,000	3,600	4,000
708-3699	Other Operating Costs - Inc. Signage	5,000	3,000	5,000
708-4115	Contribution to Equipment Replacement Reserve	55,000	55,000	65,000
		\$655,200	\$624,900	\$662,800
TOTAL OPERATING EXPENDITURES		\$917,200	\$926,200	\$944,400

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

28-Oct-25

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
<u>REVENUE</u>				
708-6799	Scrap Metal and Used Auto Batteries Sales	\$15,000	\$13,000	\$15,000
<u>CAPITAL EXPENSES</u>				
708-3806	Computer Hardware & Software	\$2,500	\$10,500	\$4,000
708-3899	Capital Misc. - Asphalt (2026)	50,000	0	50,000
		\$52,500	\$10,500	\$54,000
<u>RECOVERIES (RE: CAPITAL EXPENDITURES)</u>				
708-6815	Cont. from Equip. Replace. Res. - Asphalt	\$50,000	\$0	\$50,000
		\$50,000	\$0	\$50,000
NET CAPITAL EXPENDITURES		\$2,500	\$10,500	\$4,000



Notes to the 2026 Budget Transfer Station #2

Expenses

Salaries and Benefits

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

Operating Costs

Waste Hauling

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

Equipment Operators

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

Capital Expenses

The 2026 budget includes asphalt work surrounding the new scale house and the Transfer Station building. The capital purchase will be funded by a contribution from the Equipment Replacement Reserve.

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

	2025 BUDGET	2025 PROJECTION	2026 BUDGET
<u>OPERATING</u>			
Expenditures	\$1,561,500	\$1,708,900	\$1,619,700
Revenue	267,200	442,400	170,400
Net Program Cost	\$1,294,300	\$1,266,500	\$1,449,300
<u>CAPITAL</u>			
Expenditures	\$6,000	\$243,900	\$460,400
Revenue	0	225000	457,900
Net Capital Cost	\$6,000	\$18,900	\$2,500

28-Oct-25

ESSEX - WINDSOR DROP-OFF DEPOT (WINDSOR)

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES				
WAGES, SALARIES & BENEFITS - CITY OF WINDSOR				
709-3344	Wages - Weighscale Operators	\$162,000	\$162,000	\$167,300
709-3344	Wages - Depot Hill Attendant	127,400	127,400	130,860
709-3344	Wages - Utility Attendant (see also 50% Trans. Stn.)	47,100	47,100	47,600
709-3344	Overtime	41,700	41,700	43,110
709-3344	Wages - Students	40,300	40,300	41,440
709-3344	Salaries - Supervisors (for Depot and Trans. Stn.)	120,400	120,400	129,950
709-3344	Benefits	135,800	135,800	140,520
709-3344	Overhead	141,600	141,600	146,220
		\$816,300	\$816,300	\$847,000
OFFICE EXPENSES				
709-3103	Printing - Weigh Scale Tickets	\$1,000	\$1,000	\$1,000
709-3431	Utilities (Allocation)	12,500	12,500	12,500
709-3103	Telephone	0	200	200
709-3103	Office Supplies	0	500	500
709-3202	Computer Maintenance & Geoware Software Support	11,000	11,700	13,500
		\$24,500	\$25,900	\$27,700
OPERATING COSTS				
709-3613	Pick-ups, Sweeper (City of Windsor supplied)	\$16,600	\$16,600	\$17,400
709-3604	Backhoe - R&M	24,000	50,000	19,200
709-3604	Backhoe - Fuel	13,000	13,000	10,800
709-3440	Grant -In- Lieu of Property Taxes	34,600	34,400	35,100
709-3721	Public Disposal Area Bin Hauling	480,000	480,000	500,000
709-3321	Security Monitoring, Repairs & Patrol	2,000	1,500	2,000
709-3420	Grounds Maintenance Inc. Signage	25,000	25,000	25,000
709-3322	Scalehouse Maintenance - Other/Janitorial	25,000	15,000	16,000
709-3230	Scale Maintenance	22,000	10,000	22,000
709-3401	Depot Repairs & Maintenance	20,000	10,000	29,000
709-3699	Other Operating Costs	1,500	1,500	1,500
709-3721	Metal Bins Hauling	25,000	12,800	25,000
709-3721	Green Bin Hauling	5,000	0	0
709-3721	Railway Ties Bin Hauling/Freight	2,000	1,000	2,000
709-4115	Contribution to Equipment Replacement Reserve	25,000	195,900	40,000
		\$720,700	\$866,700	\$745,000
TOTAL EXPENDITURES		\$1,561,500	\$1,708,900	\$1,619,700
REVENUE				
709-6799	Circular Material - Residential Recycling Depot Subsidy	\$137,200	\$307,000	\$40,400
709-6774	Sale of Metal	130,000	135,400	130,000
TOTAL REVENUE		\$267,200	\$442,400	\$170,400

28-Oct-25

ESSEX - WINDSOR DROP-OFF DEPOT (WINDSOR)

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
<u>CAPITAL EXPENDITURES</u>				
709-3806	Computer Hardware and Security Systems	\$6,000	\$18,900	\$2,500
709-3801	Backhoe	0	225,000	0
709-3899	Two (2) Weigh Scales	0	0	457,900
		\$6,000	\$243,900	\$460,400
<u>RECOVERIES (RE: CAPITAL EXPENDITURES)</u>				
709-6750	Sale of Equipment - Backhoe	\$0	\$25,000	\$0
709-6815	Contribution from ERR - Backhoe	0	200,000	0
709-6815	Contribution from ERR - (2) Weigh Scales	0	0	457,900
		\$0	\$225,000	\$457,900
<u>NET CAPITAL EXPENDITURES</u>		\$6,000	\$18,900	\$2,500

FILE:WINDSOR DEPOT



Notes to the 2026 Budget

Public Drop Off Depot (Windsor)

Expenses

Salaries & Benefits – City of Windsor

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

Operating Costs

Bin Hauling

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

Revenues

In 2025/26, the Authority will receive a subsidy from Circular Materials to operate the residential recycling drop off depot on behalf of Circular Materials and PROs. As part of the agreement, contracted City staff are responsible for inspecting and direct residents to dispose of all residentially delivered recyclable material to the onsite Circular Materials waste bin. The subsidy has been reduced in the 2026 budget.

Capital

The 2026 budget includes the cost to purchase a new backhoe that is used on the site to manage waste at the PDO as well as in the Transfer Station. Additionally, the budget includes the cost to replace the two weigh scales that record inbound and outbound customer weights at the site.

The cost of these projects will be funded by a contribution from the Equipment Replacement Reserve.

**REGIONAL LANDFILL - OTHER
SUMMARY**

	2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES	\$10,954,020	\$10,289,420	\$10,502,430
<u>CAPITAL</u>			
Expenditures	\$3,688,000	\$5,471,880	\$964,000
Revenue	3,688,000	5,471,880	964,000
Net Capital Cost	\$0	\$0	\$0

REGIONAL LANDFILL - OTHER

	ACCOUNT TITLE	2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENSES				
710-4172	Contrib. to Reg LF Debt Retire. Res. - Sun Life Debenture	\$6,266,860	\$6,266,860	\$6,473,030
710-4172	Contribution to Perpetual Care Reserve - <i>\$500,000 annual contribution was suspended effective 2012. Contributions will begin again in 2032 after the last debenture payment is made in 2031.</i>	0	0	0
706-3691	Annual Residential Compensation - \$0.362/tonne	91,600	82,700	90,000
706-3690	Town of Essex Host Compensation January - June 2025 - \$11.0344/tonne July - December 2025 - \$11.549/tonne	3,344,800	2,689,100	2,645,700
706-3522	Loan Repayment to Reserves - Development of Cell #3 South	1,225,760	1,225,760	1,268,700
706-3522	Interest on Loan from ERR - Cell #3 South	25,000	25,000	25,000
TOTAL EXPENDITURES		\$10,954,020	\$10,289,420	\$10,502,430

CAPITAL EXPENSES

710-3872	Regional Landfill - Gas collection wellfield installation; blower; engineering/ consulting (Per Ontario Reg. 347)	\$500,000	\$610,490	\$964,000
710-3875	Consultant - Engineering Design & Construction Management for Cell # 5 North	300,000	320,550	0
710-3874	Future Cell Development - Cell #5 North Construction	2,888,000	4,540,840	0
TOTAL CAPITAL EXPENDITURES		\$3,688,000	\$5,471,880	\$964,000

RECOVERIES (RE: CAPITAL EXPENDITURES)

710-6870	Contribution for Regional Landfill Reserve - Gas Collection	\$500,000	\$610,490	\$964,000
710-6873	Contribution from Future Cell Development Reserve - Engineering for Cell #5 North	300,000	0	0
710-6779	Loan from Future Cell Development Reserve - Cell #5 North Construction	2,888,000	4,861,390	0
		\$3,688,000	\$5,471,880	\$964,000
NET CAPITAL EXPENDITURES		\$0	\$0	\$0

REGIONAL LANDFILL - OTHER - BUDGET

**ESSEX - WINDSOR SOLID WASTE AUTHORITY
REGIONAL LANDFILL DEBT RETIREMENT RESERVE**

OPENING RESERVE BALANCE IS COMPRISED OF:

\$7,146,880 AMT. REC'D RE: HOLIDAY PAYMENTS - **FROM MFP SETTLEMENT**

\$1,732,022 AMT. RE: 2004 OPERATING SURPLUS

\$1,667,393 JULY-DEC 2005 LIFT1 PAYMENTS NOT MADE

\$10,546,295 + \$90,213.71 2005 interest earned = **\$10,636,508.71 bal. @ 12/31/05**

INTEREST RATE

3.50%

1.0328980 ANNUAL FACTOR (=3.78%+1)

3.29% ANNUAL FACTOR %

<u>YEAR</u>	<u>RESERVE BALANCE</u>	<i>ACTUAL & ESTIMATED</i> <u>INTEREST EARNED</u>	<u>ANNUAL CONTRIBUTION</u>	<u>SUN LIFE DEBENTURE PAYMENT</u>	<u>ESTIMATED RESERVE BALANCE</u>
2006	\$10,636,509	\$423,270	\$3,335,000	\$3,069,266	\$11,325,512 <i>Actual</i>
2007	\$11,325,512	\$472,001	\$3,441,000	\$3,258,735	\$11,979,778 <i>Actual</i>
2008	\$11,979,778	\$319,284	\$3,551,200	\$3,451,879	\$12,398,383 <i>Actual</i>
2009	\$12,398,383	\$78,528	\$3,664,400	\$3,648,766	\$12,492,544 <i>Actual</i>
2010	\$12,492,544	\$96,784	\$3,664,400	\$3,849,470	\$12,404,258 <i>Actual</i>
2011	\$12,404,258	\$142,298	\$3,901,970	\$4,054,065	\$12,394,461 <i>Actual</i>
2012	\$12,394,461	\$140,836	\$4,026,450	\$4,262,624	\$12,299,123 <i>Actual</i>
2013	\$12,299,123	\$138,515	\$4,154,890	\$4,475,229	\$12,117,299 <i>Actual</i>
2014	\$12,117,299	\$149,472	\$4,287,430	\$4,691,954	\$11,862,246 <i>Actual</i>
2015	\$11,862,246	\$184,558	\$4,440,990	\$4,912,882	\$11,574,912 <i>Actual</i>
2016	\$11,574,912	\$207,949	\$4,600,500	\$5,138,093	\$11,245,268 <i>Actual</i>
2017	\$11,245,268	\$212,825	\$4,765,420	\$5,367,671	\$10,855,842 <i>Actual</i>
2018	\$10,855,842	\$249,616	\$4,936,830	\$5,601,700	\$10,440,588 <i>Actual</i>
2019	\$10,440,588	\$255,006	\$5,101,720	\$5,840,267	\$9,957,048 <i>Actual</i>
2020	\$9,957,048	\$165,675	\$5,278,100	\$6,083,460	\$9,317,363 <i>Actual</i>
2021	\$9,317,363	\$119,344	\$5,461,370	\$6,331,369	\$8,566,708 <i>Actual</i>
2022	\$8,566,708	\$181,713	\$5,658,100	\$6,584,087	\$7,822,434 <i>Actual</i>
2023	\$7,822,434	\$273,785	\$5,879,400	\$6,841,704	\$7,133,915 <i>Actual</i>
2024	\$7,128,100	\$194,071	\$6,069,930	\$6,918,067	\$6,474,034 <i>Actual</i>
2025	\$6,474,034	\$226,591	\$6,266,860	\$6,417,113	\$6,550,372 <i>Projection</i>
2026	\$6,550,372	\$229,263	\$6,473,027	\$5,996,500	\$7,256,162
2027	\$7,256,162	\$253,966	\$6,685,976	\$6,037,087	\$8,159,017
2028	\$8,159,017	\$285,566	\$6,905,931	\$6,050,180	\$9,300,334
2029	\$9,300,334	\$325,512	\$7,133,122	\$6,031,460	\$10,727,507
2030	\$10,727,507	\$375,463	\$7,367,787	\$10,792,682	\$7,678,074
2031	\$7,678,074	\$268,733	\$7,610,172	\$15,556,979	\$0

\$10,636,509

\$5,970,621

\$134,661,974

\$151,263,289

\$151,269,104



Notes to the 2026 Budget Regional Landfill Other

Expenses

Debt Retirement Reserve Contribution

On October 4, 2005, the Board of Directors of the Authority adopted a schedule of contributions to the Debt Retirement Reserve that projects the annual contribution amount to the year 2031. The schedule is used to estimate the future annual contribution amounts so that the Authority can meet the debenture payments to Sun Life for the capital required to construct the Regional Landfill. The scheduled increase from 2025 to 2026 is \$206,170.

Contribution to Perpetual Care Reserve Fund

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

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

Town of Essex Compensation

The host municipal agreements originally signed by the City of Windsor, County of Essex and the Authority with the Townships of Colchester North and Colchester South require that compensation be paid to the host municipality. The Town of Essex is now the beneficiary of those payments following municipal amalgamation.

Loan Repayment & Interest

In 2018 the Authority constructed Cell #3 South at the Regional Landfill. Funding for this project included a contribution from both the Future Cell Development Reserve and the Rate Stabilization Reserve (see the budget detail page for a breakdown). The balance of the cost to develop the cell was budgeted to be loaned from the Rate Stabilization Reserve and repaid over 5 years plus interest. The first loan payment was made in 2022. The loan payment and interest have been adjusted in the 2026 budget as per the approved loan repayment schedule.

Capital Expenses

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

The 2026 budget includes an estimate for the engineering, material and construction cost for the continued expansion of the landfill gas collection wellfield required per Ontario Regulation 347. The project is being completed in phases. The 2024, phase one construction project included the header pipes, wellheads and connections. In 2025, phase two of the project work tendered included the drilling and installation of seven (7) new extraction wells to collect additional landfill gas and connect to the existing landfill gas transmission pipes to the flaring system. Infrastructure includes lateral and sub-lateral piping, well heads, flow control assemblies and drain traps.

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

	2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES	\$344,900	\$327,500	\$351,600
RECOVERIES	304,900	304,900	278,700
NET EXPENDITURES	(\$40,000)	(\$22,600)	(\$72,900)
Accum. Surplus - Beg. of Year	\$40,000	\$95,500	\$72,900
Accum. Surplus - End of Year	\$0	\$72,900	\$0

PERPETUAL CARE SITE 2 - Kingsville and Leamington

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES				
SALARIES & BENEFITS				
780-3393	Salaries, Wages & Benefits	\$57,000	\$57,000	\$58,200
		\$57,000	\$57,000	\$58,200
PURCHASED SERVICES				
780-3370	Consulting - Hydrogeology & Well Repair/Decomm.	\$65,000	\$65,000	\$66,000
780-3695	EWSWA Administration Fee	15,000	15,000	15,900
		\$80,000	\$80,000	\$81,900
OCCUPANCY COSTS				
780-3441	Insurance	\$25,600	\$25,600	\$26,200
780-3431	Utilities	6,000	6,000	6,000
780-3699	CSX - Right-of-Way Lease	2,300	2,300	2,300
		\$33,900	\$33,900	\$34,500
OPERATING COSTS				
780-3672	Leachate Treatment	\$95,000	\$82,600	\$90,000
780-3420	Site & Grounds Maintenance	40,000	40,000	40,000
780-3233	Leachate Collection System (Flushing 2026)	8,000	3,000	15,000
780-3234	Leachate - Forcemain Maintenance	30,000	30,000	30,000
780-3603	Vehicle Operating Costs (Consumables)	1,000	1,000	2,000
		\$174,000	\$156,600	\$177,000
TOTAL EXPENDITURES		\$344,900	\$327,500	\$351,600
RECOVERIES				
780-6522	Contributions from Municipalities	\$304,900	\$304,900	\$278,700
TOTAL RECOVERIES		\$304,900	\$304,900	\$278,700
Excess of Expenditures over Recoveries		(\$40,000)	(\$22,600)	(\$72,900)
Accumulated Surplus - Beg. of Year		\$40,000	\$95,500	\$72,900
Accumulated Surplus - End of Year		\$0	\$72,900	\$0

2025-10-28

2026**PERPETUAL CARE - LANDFILL SITE NO. 2****Cost Recovery From Municipalities**

MUNICIPALITY	SHARE OF PERPETUAL CARE	2026 REQUIRED FROM MUNICIPALITY	2025 REQUIRED FROM MUNICIPALITY
Kingsville	25.10%	\$69,954	\$76,530
Leamington	74.90%	\$208,746	\$228,370
	100.00%	\$278,700	\$304,900



Notes to the 2026 Budget Perpetual Care – Landfill #2

Expenses

Salaries & Benefits

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

Purchased Services

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

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

Operating Costs

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

The leachate collection system is scheduled to be flushed in 2026.

Capital

There are no capital projects budgeted in 2026.

28-Oct-25

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

	2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES	\$667,500	\$618,100	\$659,500
RECOVERIES	452,210	452,210	376,760
NET EXPENDITURES	(\$215,290)	(\$165,890)	(\$282,740)
Accum. Surplus - Beg. of Year	\$215,290	\$448,630	\$282,740
Accum. Surplus - End of Year	\$0	\$282,740	\$0

28-Oct-25

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

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES				
SALARIES & BENEFITS				
781-3393	Salaries, Wages & Benefits	\$72,500	\$72,500	\$74,000
		\$72,500	\$72,500	\$74,000
PURCHASED SERVICES				
781-3370	Monitoring Program - Capital/Well Decommissioning	\$73,700	\$73,700	\$95,300
781-3695	EWSWA Administration	31,400	31,400	33,400
781-3301	Consulting	10,000	0	25,000
		\$115,100	\$105,100	\$153,700
OCCUPANCY COSTS				
781-3441	Insurance	\$30,900	\$30,900	\$31,500
781-3431	Utilities	8,000	8,000	8,000
		\$38,900	\$38,900	\$39,500
OPERATING COSTS				
781-3106	Manifest Fee (M.O.E.)	\$3,000	\$1,500	\$3,000
781-3420	Site & Grounds Maintenance	50,000	84,000	50,000
781-3233	Leachate Collection System (Flushing '25)	105,000	110,000	60,000
781-3234	Leachate Spring Repair	5,000	0	5,000
781-3603	Vehicle Operating Costs (Consumables)	1,000	1,000	2,000
781-3671	Leachate Hauling	225,000	185,000	225,000
781-3672	Leachate Treatment	27,000	20,100	22,300
781-3699	Resident Compensation Re: ECA Condition #35	25,000	0	25,000
	TOTAL OPERATING COSTS	\$441,000	\$401,600	\$392,300
	TOTAL EXPENDITURES	\$667,500	\$618,100	\$659,500
RECOVERIES				
781-6522	Contributions from Municipalities	\$452,210	\$452,210	\$376,760
	TOTAL RECOVERIES	\$452,210	\$452,210	\$376,760
	Excess of Expenditures over Recoveries	(\$215,290)	(\$165,890)	(\$282,740)
	Accumulated Surplus - Benning of Year	\$215,290	\$448,630	\$282,740
	Accumulated Surplus - End of Year	\$0	\$282,740	\$0

FILE: PERP.CARE #3

2026 BUDGET

PERPETUAL CARE - LANDFILL SITE NO. 3

Cost Recovery From Municipalities

MUNICIPALITY	SHARE OF PERPETUAL CARE	AMT. REQUIRED FROM MUNICIPALITY (EXCLUDING LEACHATE TREATMENT)	AMT. REQUIRED FROM MUNICIPALITY FOR LEACHATE TREATMENT		2026 REQUIRED FROM MUNICIPALITY	2025 REQUIRED FROM MUNICIPALITY
			%	\$		
Tecumseh	3.40%	\$12,052	41.67%	\$9,292	\$21,344	\$25,708
Lakeshore	4.76%	\$16,872	58.33%	\$13,008	\$29,880	\$35,989
Windsor	91.84%	\$325,536	0.00%	\$0	\$325,536	\$390,513
	100.00%	\$354,460	100.00%	\$22,300	\$376,760	\$452,210



Notes to the 2026 Budget Perpetual Care – Landfill #3

Expenses

Salaries & Benefits

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

Purchased Services

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

Operating Costs

The only major operating cost since this landfill closed in 1997 is for leachate management. The leachate collection system requires a system flush every two years, this was completed in 2025.

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

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

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

Capital

There are no capital projects budgeted in 2026.

**NON-ELIGIBLE SOURCE RECYCLING PROGRAM
SUMMARY
COUNTY MUNICIPALITIES**

	2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES	\$0	\$0	\$742,600
RECOVERIES	0	0	742,600
NET EXPENDITURES	\$0	\$0	\$0
Accum. Surplus - Beg. of Year	\$0	\$0	\$0
Accum. Surplus - End of Year	\$0	\$0	\$0

29-Oct-25

NON-ELIGIBLE SOURCE RECYCLING PROGRAM - COUNTY MUNICIPALITIES

ACCOUNT TITLE		2025 BUDGET	2025 PROJECTION	2026 BUDGET
EXPENDITURES				
SALARIES & BENEFITS				
782-3393	Salaries, Wages & Benefits	\$0	\$0	\$85,300
		\$0	\$0	\$85,300
PURCHASED SERVICES				
782-3695	EWSWA Administration	\$0	\$0	\$15,000
		\$0	\$0	\$15,000
OPERATING COSTS				
Collection				
782-3342	County NES Recycling Collection	\$0	\$0	\$500,000
Processing				
782-3679	NES Processing	\$0	\$0	\$60,000
782-3720	NES Hauling	0	0	48,600
782-3721	NES OCC Bin Hauling	0	0	18,700
782-3603	Equipment Operating Costs (Consumables)	0	0	5,000
		\$0	\$0	\$132,300
Administration				
782-3679	NES Recycling Advertising	\$0	\$0	\$10,000
	TOTAL OPERATING COSTS	\$0	\$0	\$642,300
	TOTAL EXPENDITURES	\$0	\$0	\$742,600
RECOVERIES				
782-6531	Contributions from municipalities	\$0	\$0	\$742,600
	TOTAL RECOVERIES	\$0	\$0	\$742,600
	Excess of Expenditures over Recoveries	\$0	\$0	\$0
	Accumulated Surplus - Benning of Year	\$0	\$0	\$0
	Accumulated Surplus - End of Year	\$0	\$0	\$0

FILE: NES PROGRAM

2026 BUDGET

NON ELIGIBLE SOURCE RECYCLING PROGRAM

Cost Recovery From Municipalities

MUNICIPALITY	POPULATION	SHARE OF NES PROGRAM	2026 REQUIRED FROM MUNICIPALITY	2025 REQUIRED FROM MUNICIPALITY
Amherstburg	23,524	12.19%	\$90,527	\$0
Essex	21,216	10.99%	\$81,645	\$0
Kingsville	22,119	11.46%	\$85,120	\$0
Lakeshore	40,410	20.94%	\$155,508	\$0
Lasalle	32,721	16.96%	\$125,919	\$0
Leamington	29,680	15.38%	\$114,217	\$0
Tecumseh	23,300	12.07%	\$89,665	\$0
TOTAL	192,970	100.00%	\$742,600	\$0



Notes to the 2026 Budget

Non-Eligible Source Recycling Program

Expenses

General

As directed by the Ministry of the Environment, Conservation and Parks (MECP), the Essex-Windsor region transitioned the Blue Box program to an Extended Producer Responsibility (EPR) model on August 28, 2024.

The transition to EPR did not include providing collection or processing services to locations deemed a Non-Eligible Source (NES) such as municipal buildings, business improvement areas, not-for-profits, post-secondary institutions and other industrial, commercial and institutional (IC&I) facilities, etc.

The 2026 budget includes the cost to continue the collection of recyclable material from NES locations within the County of Essex on a cost recovery basis.

Salaries and Benefits

The budget covers wages, benefits, and related personnel costs for staff responsible for the receiving, consolidation and management of material collected and delivered on the site.

Purchased Services

This amount is allocated to EWSWA Administration for administrative support services, including accounting, procurement, contract management, and other centralized functions necessary to maintain program compliance and accountability.

Operating Costs

Collection

The 2026 budget included the contracted cost for the curbside collection of NES material. The contract includes all costs such as labour, R&M, fuel, insurance and licences.

Processing

Processing costs cover the key activities required to manage recyclable materials efficiently. This includes sorting and processing recyclables at designated facilities, and the cost of transporting collected materials to processing centers.

Other Administrative Expenses

Administrative costs include NES Recycling Advertising, supporting public education and awareness campaigns that promote recycling participation and proper sorting practices.

Recovery

All program expenditures are recovered through contributions from municipalities, reflecting a fully cost-recovered model. Included in the 2026 budget is a recovery fee operate the Non-Eligible Source Recycling Program on behalf of the County of Essex.

Capital

There are no capital expenditures included in the 2026 budget.

Essex-Windsor Solid Waste Authority
Schedule of Fees

1 of 2

Rate Type - Municipal	2026 Rate	2025 Rate	Unit of Measure	Description
Municipally Delivered Refuse - Total Waste Management Fee	\$43.00	\$43.00	Per Tonne	
Water & Waste Water Treatment Plant Residue	\$71.00	\$68.00	Per Tonne	
Municipally Delivered Pallets	See Organics	See Organics	Per Tonne	
Municipally Delivered Street Sweepings	\$17.00	\$14.00	Per Tonne	
Municipally Delivered Organics	\$45.00	\$44.00	Per Tonne	
Rate Type - Residential	2026 Rate	2025 Rate	Unit of Measure	Description
Refuse - Residentially Delivered	4 Loads at \$8	4 Loads at \$7	Kilograms	If weight is 100kg or less.
Refuse - Residentially Delivered - After \$7 Loads Exhausted (See also minimum charge below)	\$125.00	\$105.00	Per Tonne	
Refuse - Residentially Delivered - Minimum Fee (Applies after \$7 loads are exhausted)	\$12.50	\$10.00	Minimum Flat Fee	If load is less than 100 kg and \$7 loads exhausted.
Organics - Residentially Delivered Leaves, Tree Trimmings, Brush, Other	No Charge	No Charge	Per Load	
Organics - Residentially Delivered Grass	\$3 Per Bag \$15 Per Truck or Trailer	\$3 Per Bag \$15 Per Truck or Trailer	Each	
Other - Tires - Passenger	\$0.00	\$0.00	Per Tire	
Other - Tires - Light Truck	\$0.00	\$0.00	Per Tire	
Other - Tires - Medium Truck	\$0.00	\$0.00	Per Tire	
Other - Tires - Farm Tractor	\$0.00	\$0.00	Per Tire	
Other - Residential Pallets	\$56.00	\$53.00	Per Tonne	
Other Refrigerants	\$20.00	\$20.00	Per Unit	
Other - Railway Ties	\$125.00	\$105.00	Per Tonne	
Other - White Goods	No Charge	No Charge	Per Unit	
Other - Recyclables	No Charge	No Charge	Per Load	
Other - Household Chemical Waste	No Charge	No Charge	Per Load	

Essex-Windsor Solid Waste Authority
Schedule of Fees

2 of 2

Rate Type - Industrial / Commercial/ Institutional (ICI)	2026 Rate	2025 Rate	Unit of Measure	Description
Refuse - ICI Refuse Delivered to the Regional Landfill	\$71.00	\$68.00	Per Tonne	Gate Rate
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$66.00	\$63.00	Per Tonne	1,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$65.00	\$62.00	Per Tonne	2,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$64.00	\$61.00	Per Tonne	3,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$63.00	\$60.00	Per Tonne	4,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$62.00	\$59.00	Per Tonne	5,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$61.00	\$58.00	Per Tonne	10,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$57.00	\$54.00	Per Tonne	20,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$50.00	\$47.00	Per Tonne	30,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered to Transfer Stations	\$78.00	\$75.00	Per Tonne	Gate Rate
Refuse - ICI Delivered Refuse	\$13.00	\$10.50	Minimum Fee	Minimum Fee
Organics - ICI Organics Delivered to Transfer Stations or Regional Landfill	\$56.00	\$53.00	Per Tonne	
Organics - ICI Delivered Organics	\$8.00	\$5.30	Minimum Fee	Minimum Fee
Other - Asbestos	\$150.00	\$150.00	Per Tonne	+ \$150 Per Load Flat Fee
Other - Dig Out Fee	\$75.00	\$75.00	Per Dig Out	
Other - Contaminated Soil to be Landfilled	\$55.00	\$40 (Jan - March) \$50 (April - Dec)	Per Tonne	
Other - Greenhouse Vines and/or Growing Medium to be Landfilled	\$71.00	\$68.00	Per Tonne	
Other - ICI Pallets Delivered to Transfer Station #2 and Regional Landfill	\$56.00	\$53.00	Per Tonne	
Other - Refrigerants	\$20.00	\$20.00	Per Unit	
Other - Weigh Ticket	\$8.00	\$7.00	Per Ticket	
Other - Railway Ties	\$125.00	\$105.00	Per Tonne	
Other - White Goods Without Refrigerants	No Charge	No Charge	Per Unit	
Other - ICI Recyclables	\$5.00	\$0.00	Per Load	
Approved Charities - Loads Delivered to Transfer Stations	\$24.00	\$21.00	Per Tonne	
Approved Charities - Loads Delivered to Transfer Stations - Minimum Fee	\$8.00	\$5.00	Minimum Fee	Minimum Fee
Approved Charities - Loads Delivered to Regional Landfill	\$0.00	\$0.00	Per Tonne	