



Essex-Windsor Solid Waste Authority Regular Board Meeting Agenda

Meeting Date: Tuesday, May 3, 2022

Time: In-Camera Session - 4:00 PM
Regular Session Immediately following In-Camera Session

Location and Meeting Instructions: Meeting will be conducted via Zoom
Board Members and Staff will receive e-mail notification which will include log-in instructions

Due to COVID-19, EWSWA Board meetings are currently being conducted via Zoom. To comply with Ontario guidelines, the EWSWA Board meetings will now be "live streamed" to Facebook. The EWSWA encourages all media representatives and interested members of the general public to watch on Facebook at <https://www.facebook.com/EWSWAorg>.

LIST OF BUSINESS **PAGE NUMBERS**

1. Closed Meeting

A Closed Meeting is scheduled for 4:00 p.m.
THAT the Board move into a closed meeting pursuant to Section 293 (2)(f), of the Municipal Act, 2001, as amended for the following reason:
(f) advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

2. Call to Order

3. Roll Call of Board Members Present

Marc Bondy
Fabio Costante
Aldo DiCarlo
Gary Kaschak
Hilda MacDonald
Kieran McKenzie
Gary McNamara
Jim Morrison
Ed Sleiman

4. Declaration of Pecuniary Interest**5. Approval of the Minutes**

- A. April 5, 2022 Regular Meeting Minutes 1-13

6. Business Arising from the Minutes**7. Delegations**

- A. John Norton, Town of Kingsville CAO

8. Waste Diversion

- A. 2021 Residential Waste Diversion Report 14-15
B. Organics Survey 16-20

9. Waste Disposal

There are no Waste Disposal items for May 3, 2022.

10. Finance & Administration

- A. Amendment to Order and Proceedings Policy EW-001 21-24
B. 2021 Audited Financial Statements 25-48
C. January – March 2022 Financial Report 49-53

11. Other Items**12. By-Laws**

- A. By-Law 6-2022 54
Being a By-Law to Confirm the Proceedings of the Meeting of the Board of the Essex-Windsor Solid Waste Authority for May 3, 2022.

13. Future Meeting Dates

Tuesday – June 7, 2022
Tuesday – July 5, 2022
Wednesday – August 10, 2022
Wednesday – September 14, 2022
Tuesday – October 4, 2022
Tuesday – November 1, 2022
Tuesday – December 6, 2022

14. Adjournment



Essex-Windsor Solid Waste Authority Regular Board Meeting MINUTES

Meeting Date: Tuesday, April 5, 2022
Time: Regular Session – 4:00 PM
Location: Zoom Meeting

Attendance

Board Members:

Gary Kaschak – Chair	City of Windsor
Fabio Costante	City of Windsor
Kieran McKenzie	City of Windsor
Jim Morrison	City of Windsor
Ed Sleiman	City of Windsor
Aldo DiCarlo – Vice Chair	County of Essex
Hilda MacDonald	County of Essex
Gary McNamara	County of Essex (Ex-Officio)

EWSWA Staff:

Michelle Bishop	General Manager
Steffan Brisebois	Manager of Finance & Administration
Cathy Copot-Nepszy	Manager of Waste Diversion
Tom Marentette	Manager of Waste Disposal
Teresa Policella	Executive Assistant

City of Windsor Staff:

Anne Marie Albidone	Manager of Environmental Services
Tony Ardovini	Deputy Treasurer Financial Planning
Shawna Boakes	Executive Director of Operations
Tracy Beadow	Project Administrator

County of Essex Staff:

Mary Birch	Director of Council & Community Services/Clerk
Mike Galloway	County of Essex CAO
Sandra Zwiers	Director of Financial Services/Treasurer

Absent:

Marc Bondy	County of Essex
Drew Dilkens	City of Windsor (Ex-Officio)
Chris Nepszy	City Engineer/Commission of Infrastructure Services
Natasha Gabbana	Manager of Performance Measurement & Financial Administration

1. Call to Order

The Chair called the meeting to order at 4:01 p.m.

2. Roll Call of Board Members Present

Marc Bondy – Not present
Fabio Costante - Present
Aldo DiCarlo - Present
Gary Kaschak - Present
Hilda MacDonald - Present
Kieran McKenzie - Present
Gary McNamara -Present
Jim Morrison - Present
Ed Sleiman - Present

3. Declaration of Pecuniary Interest

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

4. Approval of the Minutes

A. March 1, 2022 Regular Meeting Minutes

Moved by Aldo DiCarlo
Seconded by Ed Sleiman

THAT the minutes from the Essex-Windsor Solid Waste Authority Regular Meeting, dated March 1, 2022, be approved and adopted.

**27-2022
Carried**

5. Business Arising from the Minutes

No items were raised for discussion.

6. Delegations

There were no delegations for April 5, 2022.

7. Correspondence

- A. Municipality of Lakeshore dated February 10, 2022
Resolution 54-02-2022 Re Park Development – Landfill #3

The General Manager stated that this correspondence is regarding closed Landfill #3 located on Puce Rd. (County Rd. 25) in the Municipality of Lakeshore. This site closed in 1997. The site accepted approximately one million plus cubic metres of clay from the Windsor Essex Parkway project between 2013 and 2015 in order to properly cap the site to address operational issues and possibly use the site as a passive recreation site at some point in the future. The municipality is requesting an update and Administration will be following up with a report to the Board at a future meeting.

Moved by Kieran McKenzie
Seconded by Hilda MacDonald

THAT the Board receive the correspondence from the Municipality of Lakeshore.

**28-2022
Carried**

- B. County of Essex dated March 24, 2022
Resolution 063-2022 Re County Participation in the Regional Food and Organics Waste Management Project

The General Manager advised the Board that on March 16, 2021, County of Essex Council resolved the following:

That County Council advise the EWSWA prior to March 31, 2022, that all Essex County municipalities will participate in a regional solution for the collection and processing of organic waste material from urban settlement areas, at a minimum, as part of the short-term processing contract commencing January 1, 2025 or immediately upon the expiration of a municipality's existing waste collection contract, whichever is later.

The General Manager advised the Board that consensus was not reached at County Council as there were two municipalities that voted against the motion, being the Town of Kingsville and the Town of Essex. She also advised that the solicitor for the Town of Kingsville has had correspondence with David Sundin, the Authority and County of Essex solicitor, requesting information pertaining to the agreement and by-laws that created the Authority. This information was provided immediately upon request to

Kingsville's solicitor. Since that time, there has not been any further correspondence or dialogue.

The General Manager further advised that correspondence has been sent to all municipal CAOs advising them of the resolution from the County of Essex. She has also requested each municipality provide a contact person that will be responsible to provide information regarding the contract expiration dates and urban settlement data.

Mr. McKenzie requested a better understanding on the legal framework that exists between the parties. He asked what the resolution from the County would mean for the Authority in terms on how the Authority will proceed with the RFP.

The General Manager suggested that Mr. Sundin be invited to the May Board meeting where these items could be discussed. With regards to the status of the RFP, the Authority has been given direction from County of Essex Council to proceed with including all municipalities.

Mrs. MacDonald asked if the Authority could ban organic material from the Regional Landfill in advance of a Provincial ban. She believes it follows through on the environmental aspect but it also places the onus back on the municipalities that don't want to participate.

The General Manager stated that she had previously contacted Dave Gordon, Senior Advisor Waste Diversion for the Association of Municipalities of Ontario (AMO), to inquire if any Ontario municipality had proactively instituted a landfill ban on organics. Per Mr. Gordon, he was not aware of a municipality instituting a ban proactively. Where she would caution is that the Authority currently receives a significant amount of material from local businesses and greenhouse operations. There would need to be further dialogue in regards to what we are looking to ban and the impact a potential ban would have on the Region.

Mr. Kaschak stated that Mrs. MacDonald brings up a good point and further noted the additional \$2 million in additional revenue from the disposal of greenhouse vines at the landfill in the updated budget projection that the Manager of Finance would be presenting later in the meeting.

Mrs. MacDonald asked if greenhouses and industry will continue to be separate from municipalities when it becomes mandatory for all municipalities to be a part of the organics program.

The General Manager stated that it has not been addressed, the Province has only included municipalities at this time with a possible target date of 2030 for a full organic material ban. One of the largest contributors of organic material in the landfill is from the industrial, commercial and institutional sector (ICI). The organic material is not just from the greenhouse industry

but from hospitals, correctional facilities, and grocery stores. The majority of the region's ICI waste does flow across the border with the exception of greenhouse material as it is heavy, wet and slightly problematic to bring across the border and that's why it is delivered to the landfill. It is an issue that's going to have to be addressed in the very short term by the Province, Ontario Ministry of Agriculture, Food and Rural Affairs (OMAFRA) and the Ministry of the Environment, Conservation and Parks (MECP). While the Authority benefits financially from the tipping fees, the material uses up capacity in the landfill, produces methane and generates leachate.

Moved by Gary McNamara

Seconded by Fabio Costante

THAT the Board receive the correspondence from the County of Essex.

**29-2022
Carried**

- C. City of Windsor dated March 25, 2022
Resolution CR89/022 Re Regional Food and Organics and Biosolids Waste Management Project

Moved by Ed Sleiman

Seconded by Aldo DiCarlo

THAT the Board receive the correspondence from the City of Windsor.

**30-2022
Carried**

- D. Town of Kingsville dated March 17, 2002
Resolution Re Regional Food and Organics Waste Management Program

Mr. McKenzie asked if there was a discussion that proceeded the General Manager's presentation regarding organics at the Kingsville Council meeting. He understands that Kingsville indicated that they do not want to participate in the regional organics program and they want their citizens to be more vigilant with respect to waste in their own community. He asked if Kingsville was aware that the Province may make the regulatory environment even more stringent and potentially include municipalities like Kingsville and others.

The General Manager noted that all municipalities received the same presentation which included identifying the potential of a landfill ban in 2030. Further, all municipalities were provided the pros of having a regional solution and participating at the onset. The potential costs were identified if a municipality chose not to participate at the onset and that they would be assuming additional costs based on the landfill model that is currently in place. At the County Council meeting, Authority Board members on County Council all had an opportunity to speak and reiterate these elements. The

General Manager stated that she is not sure what Kingsville's exact intention is in regards to their residents.

Moved by Kieran McKenzie

Seconded by Ed Sleiman

THAT the Board receive the correspondence from the Town of Kingsville.

**31-2022
Carried**

8. Waste Diversion

- A. Regional Food and Organics Biosolids Waste Management Project – Short Term Service Processing Provider Request for Proposals (RFP) Terms of Reference

The General Manager stated that Tracy Beadow, Project Manager, would provide an overview of the Request for Proposals (RFP) Terms of Reference and to explain the evaluation process of the RFP. The General Manager noted that the overview was very high level and details such as weightings were intentionally left out as to prevent any potential bidders from receiving advance knowledge of the RFP and to maintain the integrity of the process.

Ms. Beadow stated at the October 5, 2021 Authority Board meeting, Administration was directed to proceed with the preparation of a Request for Qualifications (RFQ), followed by an RFP and that the Authority Board approve the Terms of Reference prior to the publishing of the RFQ and RFP. At the January 12, 2022 Authority Board meeting, Administration was directed to proceed with the preparation of the short-term organic waste processing contract RFP. She noted that an RFQ is not typically completed for a service contract, as the RFP has a qualification component embedded in it to allow only qualified proponents who pass the technical stage of the evaluation to proceed to the financial evaluation, therefore, an RFQ will not be completed and Administration will proceed with the RFP for a short-term service provider.

The RFP is comprised of a technical proposal and a financial proposal. The proposals will be carried out by an evaluation committee, which will consist of members from the County, the City and the Authority. The Oversight Committee will select these individuals. Ms. Beadow explained the evaluation process and the various stages.

Ms. Beadow summarized the scope of work that will be included in the RFP. The proponent will be required to be currently experienced in the processing of organic waste and she outlined the responsibilities of the Authority and the Contractor.

The proponent with the best score would be selected as the preferred contractor. The Oversight Committee is expecting to release the RFP in mid-

spring, which would allow to have a preferred contractor selected by early to mid-summer of this year.

The Oversight Committee is recommending that the RFP for a short-term service provider be issued as soon as possible in order to secure processing capacity. The recommendation is that the Oversight Committee approve the Terms of Reference framework of the RFP and direct Administration to finalize and issue the RFP for a short-term organic waste processing contract.

Mr. McKenzie asked if a proponent is selected by mid-summer could the service contract actually start in 2025 or could potentially start earlier.

Ms. Beadow stated that the exact start dates have not actually been defined as they were waiting for the responses from the municipalities. The start date will also depend on existing waste contracts that are in place and their expiration dates. The consultant is currently working through this information.

Mr. McKenzie asked if it is anticipated that any of the proponents might want to involve the Authority in any of the processing activities that they may undertake, for example, land use.

The General Manager stated not at this point. Perhaps if we were looking at a long-term solution or partnership but we are looking for straight processing at this time.

Mr. McKenzie asked if the selection of the proponent will come back to the Authority Board for approval.

The General Manager stated like other RFPs, this will require Board approval. The draft Terms of Reference have been brought forward at this meeting and the RFP will be issued once it is complete. Administration will continue to provide updates to the Board. When the evaluation process concludes, the recommendation will be brought forward to the Board for approval.

Moved by Hilda MacDonald

Seconded by Kieran McKenzie

THAT the Board approve the Terms of Reference framework of the RFP, and direct Administration to finalize and issue the RFP for a short-term organic waste processing contract(s).

**32-2022
Carried**

B. Outreach Program Update

The Manager of Waste Diversion provided an update on the various annual outreach programs in an effort to engage residents in more waste diversion. This year some of the events will be hosted in person. In 2022, the primary

message and focus of all the outreach activities will be on food and organic waste.

The Authority will be hosting a regional Earth Day event on April 24th at Malden Park along with partners such as the City of Windsor and the Essex Region Conservation Authority as well as other organizations. This free event is open to all ages and there will be interactive activities and giveaways. Also, as a result of the WeRecycle Bike Program that was launched last year, Bike Windsor-Essex will donate two children's bikes that will be raffled off at this event. This will also help increase awareness of this program.

Due to its success in 2021, a Virtual Earth Day Scavenger Hunt will run again in 2022 from April 17th-30th.

To support residents to get more involved in diverting organic waste, the Authority will be selling backyard composters and green cone digesters at two inventory sales between May 2nd-6th. To continue the partnership with the City of Windsor, they will be selling their rain barrels at this inventory sale.

The Gold Star program will run again in 2022. Registration will be done on May 12th and the first 100 registrants will be accepted into the program.

The Authority is also in the process of developing an RFQ for the design and development of a new website to provide an improved resident experience.

The annual Envirotips newsletter will be delivered in July to residents. This newsletter is a key communication strategy to engage residents along with social media, the Recycle Coach app and the Authority website, ewswa.org.

Moved by Kieran McKenzie

Seconded by Jim Morrison

THAT the Board receive the report as information.

**33-2022
Carried**

C. EWSWA 2020 Blue Box Costs

The General Manager stated that in addition to receiving notification from the Resource Productivity and Recovery Authority (RPRRA) regarding the amount of Blue Box funding the Authority will receive in 2022, a document is also released that provides information on all 249 Blue Box programs in Ontario.

This report provides an update how on how the Authority compares to other Blue Box programs in Ontario. The General Manager referred to the table on page 44 of the agenda listing the 12 largest recycling programs in Ontario. The Authority is in the middle at \$409 a tonne compared to a low of \$252 in Waterloo and a high of \$582 in Toronto. The General Manager explained the while the document includes cost and revenue information for all programs in Ontario not all programs are the same. The program that would be the most

similar to the Authority would be London. They also do not have an organics program at this time and they have bi-weekly collection. They are also one of the smaller recycling programs.

The General Manager detailed the breakdown of the total cost and net costs of the Blue Box program which includes the cost of the Blue Box collection, processing/sorting recyclables, administration and public education and promotion.

Mr. McKenzie asked if there is a marketing solution for the recyclables collected.

The Manager of Waste Diversion stated that while the Authority is prioritizing organic waste this year with promotion and education, the Authority will still be sending information and trying to engage residents more in the Blue Box program. She also noted that the Authority is constantly working with the Material Recovery Facility (MRF) contractor on ways to divert more material out of the residue stream and currently has a buyer purchasing residue from the Container MRF. This will also have an impact on the diversion rate and keep material out of the landfill.

Mr. McKenzie suggested that the 2023 budget for promotion and education be reviewed to determine if increasing the budget would have a positive impact on tonnes of material marketed for sale.

Mr. McNamara commented on the Provincial net cost of the Blue Box Program. The net cost of \$349 million is a large number and has a significant impact on municipalities.

The General Manager noted that what Mr. McNamara stated is certainly true. Through AMO, the Regional Public Works Commissioners and the Continuous Improvement Fund, we are all very aware of the \$350 million and the financial impact that operating the recycling programs has on the municipalities of Ontario and the concerns that municipalities have with the upcoming EPR transition.

Moved by Ed Sleiman

Seconded by Gary McNamara

THAT the Board receive the report as information.

**34-2022
Carried**

D. Blue Box Transition Update

The General Manager stated that the purpose of the report is to advise the Board of a proposed amendment to Ontario Regulation 391 (the Regulation), which is the regulation that confirmed the Blue Box transition to an Extended Producer Responsibility (EPR) that was released in June 2021.

The General Manager summarized the regulation including how the Producer Responsibility Organizations (PROs) would establish and operate the collection and processing system in Ontario, in accordance with the regulation that was released

The original rules stated that eligible PROs would determine the rules and the allocation table. The allocation table would identify which region the PRO was going to be responsible for, for example, Windsor-Essex. Unfortunately, the PROs could not come to an agreement. In February, a meeting was held with PROs and Ontario's Environment Minister. The outcome of the meeting resulted in mediation plan between the parties.

On March 22nd, through their membership on various committees, Anne Marie Albidone of the City of Windsor and the General Manager received a document from the Minister's office stating the proposed amendments to the regulation.

One of the potential changes states that the PROs would not be required to provide documentation until April 1, 2023 as to how they plan to establish and operate a collection and post collection system. Municipalities are scheduled to begin transitioning in July 2023 with Essex-Windsor transitioning in August 2024. The committee discussed concerns relating to the proposed changes and how the April 2023 reporting deadline would impact decision making by the municipalities.

Correspondence was sent to the Minister by both M3RC and RPWCO on March 25th explaining their concerns with the proposed amendments and the impact on the timelines.

The General Manager noted that she will continue to update the Board as further information is received.

Moved by Ed Sleiman

Seconded by Kieran McKenzie

THAT the Board receive the report as information.

**35-2022
Carried**

9. Waste Disposal

There were no Waste Disposal items for April 5, 2022.

10. Finance & Administration

A. 2022 Budget – Projection Update

The Manager of Finance and Administration provided an update on the 2021 projected revenue figures that were previously included in the 2022 budget document pertaining to Industrial Commercial Institution (ICI) tipping fee

revenue for both landfilled and non-landfilled material and municipally delivered refuse revenue. As summarized in the report, the Authority received an additional net revenue of \$1.49 million. This revenue increase was attributed to receiving 68,097 more tonnes of ICI landfilled, non-landfilled and municipal material in the 2021 fiscal year than previously projected.

The additional revenue will serve to increase the 2021 projected surplus and a full year end report will be provided to the Board in May when the 2021 audit is completed by KPMG. The final operating surplus figures will be reported at that time.

Moved by Aldo DiCarlo

Seconded by Gary McNamara

THAT the Board receive the report as information.

**36-2022
Carried**

11. Other Items

Mr. Morrison asked about the delay of the collection calendars in Windsor. His concern is that residents will miss the first yard waste collection. He asked how this information can be relayed to residents.

Ms. Albidone stated there was delay with the printer but the City of Windsor had received the calendars and were in the process of having the calendars delivered. She noted that they are promoting yard waste dates through the Recycle Coach app and on the website. A one-page calendar for the year has been printed for residents that have come to the office to pick them up which shows the collection days. The first collection will be the week of April 18th and staff will be prioritizing the areas with this collection date first. The Public Drop Off Depot is also open for yard waste drop off free of charge and currently operating summer hours. All calendars will be delivered by the end of the month.

12. By-Laws

A. By-Law 5-2022

Moved by Aldo DiCarlo

Seconded by Fabio Costante

THAT By-Law 5-2022, being a By-law to Confirm the Proceedings of the Board of the Essex-Windsor Solid Waste Authority be given three readings and be adopted this 5th day of April, 2022.

**37-2022
Carried**

13. Future Meeting Dates

Tuesday – May 3, 2022
Tuesday – June 7, 2022
Tuesday – July 5, 2022
Wednesday – August 10, 2022
Wednesday – September 14, 2022
Tuesday – October 4, 2022
Tuesday – November 1, 2022
Tuesday – December 6, 2022

14. Adjournment

Moved by Jim Morrison
Seconded by Ed Sleiman
THAT the Board stand adjourned at 5:17 p.m.

38-2022
Carried

All of which is respectfully submitted.

**Gary Kaschak
Chair**

**Michelle Bishop
General Manager**



Essex-Windsor Solid Waste Authority

Administrative Report

April 25, 2022

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

From: Catharine Copot-Nepszy, Manager of Waste Diversion

Meeting Date: Tuesday, May 03, 2022

Subject: 2021 Residential Waste Diversion Report

Purpose

To present a summary of some of the findings of the 2021 Residential Waste Diversion Report (attached separately).

Background

Annually, the Authority produces a Waste Diversion Report which contains information on the various waste diversion programs and the related residential waste diversion rate. Besides fulfilling Condition 5.2 of the Environmental Assessment Approval for the Regional Landfill, the report also provides the Authority with a source of information on all of its waste diversion programs.

Discussion

The major highlights of the Waste Diversion Report are listed below:

- 32.9% was the overall waste diversion rate in 2021. This figure represents the number of residential tonnes diverted from the landfill versus residential refuse collected at the curb. While tonnes of residential waste diverted was slightly higher (56,242 in 2021 versus 55,465 in 2020) and recycling residuals were significantly lower (2,632 in 2021 versus 5,636 in 2020), residential refuse collected at the curbside unfortunately increased in 2021 (112,053 tonnes in 2021 versus 109,902 tonnes in 2020).

- Net marketed residential recyclables were higher in 2021 (20,312 tonnes) than 2020 (18,590 tonnes) due to market availability and processing refinement of blue box materials.
- Due to a significant shift in global recycling markets, there was a notable increase in the basket of goods sale of recyclable material revenue from 2020 (\$114/tonne) to 2021 (\$237/tonne).
- The intake of other recyclables like white goods, used tires, metal, bikes, election signs and electronics were higher in 2021 (6,401 tonnes) than 2020 (6,068 tonnes). Its important to note that in the last quarter, 2 tonnes of bicycles were recycled through the new WE ReCYCLE program.
- Total residential organics delivered decreased slightly from 2020 (24,810 tonnes) as 23,519 tonnes were received in 2021. Garden Gold Compost sales for 2021 totaled \$223,693 from: bulk sales, residential delivered compost, bag-your-own compost, and the prepackaged compost programs.
- In 2021, the Recycle Coach App reached an all-time high of 43,166 total subscribers and 174,227 average monthly interactions.
- In 2021, another 100 applicants were successfully awarded a gold box through the Gold Star Recycler Program. Since program inception in 2016, 2,667 Gold Star boxes have been awarded.
- The MHSW Waste Diversion Program (including waste oil) saw an increase in 2021 diversion (648 tonnes in 2020 versus 653 tonnes in 2021).

Recommendation

THAT the Board receive this report as information.

Submitted By



Catharine Copot-Nepszy, Manager of Waste Diversion

Attachment:

2021 Residential Waste Diversion Report (separate cover)



Essex-Windsor Solid Waste Authority

Administrative Report

April 26, 2022

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

From: Cathy Copot-Nepszy, Manager of Waste Diversion

Meeting Date: Tuesday, May 03, 2022

Subject: Organics Survey

Purpose

To advise the EWSWA Board that an Organics Survey is now available for residents to provide their input on the *Regional Food and Organic Waste Program*.

Background

To comply with Ontario's Food and Organic Waste Policy Statement, which will require some municipalities in Essex-Windsor to achieve specific reduction and recovery target rates by 2025, the Region will be implementing a food and organic waste program that would divert organic waste away from our greatest asset, the Essex-Windsor Regional Landfill. As a result, the EWSWA, City of Windsor and County of Essex have collaborated to create an on-line public survey with the goal of integrating feedback into the development of this program: [Organics Survey \(surveymonkey.com\)](https://www.surveymonkey.com).

Discussion

The Organics Survey was launched through a media release on April 18, 2022 to the public through the City of Windsor. It has also been promoted through EWSWA.org, and the EWSWA newsletter and social accounts like Twitter, Facebook and Instagram. This survey was also available at the EWSWA tent on April 24th at the regional Earth Day celebrations where over 162 individuals completed the survey. As of April 25th, 2,022 individuals participated in the Organics Survey. The survey will also be offered through the regional on-line Earth Day scavenger hunt to reach more people. It is also being promoted through

municipal partners like the City of Windsor and the County of Essex to ensure that as many residents as possible have the opportunity to complete the survey. Once the Organics Survey closes on May 31, 2022, data will be analyzed and findings will be shared at a later date with members of the EWSWA Board.

Financial Implications

As the EWSWA resources were reallocated for 2022 to support this initiative, there are no unforeseen financial implications to report at this time.

Recommendation

THAT the Board receive this report as information.

Submitted By



Cathy Copot-Nepszy, Manager of Waste Diversion

Attachment: Organics Survey

Did you know that more than 40% of what we put in the garbage is food waste? Rotting food in landfills produces methane, a greenhouse gas even more potent than carbon dioxide. That is why the Essex Windsor Solid Waste Authority is preparing for a food and organic waste diversion program by the year 2025. Help contribute to the planning process by completing this survey.



1. What Municipality do you live in?

- Amherstburg
- Essex
- Kingsville
- Lakeshore
- Lasalle
- Leamington or Pelee Island
- Tecumseh
- Windsor



2. What type of housing do you live in?

- Single detached house
- Semi-detached townhouse / row house
- Multi-unit house with less than 4 units (e.g. duplex, triplex)
- Multi-unit building with more than 4 units

3. How many people live in your household for at least 6 months of the year?
- 1-3
 - 4-6
 - More than 6
4. Would you participate in a curbside food and organics collection program if one was available in your municipality?



- Yes
 - Maybe
 - No
- *If they answer no or maybe it sends them to question 4a and 4b. If they answer yes it sends them to question 5*

4(a). Why would you not participate in a curbside food and organics collection program? (Check all that apply)

- It will be inconvenient to separate the food waste
- It will smell
- I have no space for another bin
- I'm worried it will affect my taxes
- It will be confusing
- Other (please specify)

4(b). If there were strategies that would help address your concerns in a food and organics waste program, how likely would you participate?

- Highly likely
- Likely
- Neutral
- Unlikely
- Highly unlikely

5. It is estimated that 30% of garbage contains organic and food waste in the average garbage set out at the curb. Typically, food and organic waste is collected weekly. Would you support any of these alternative garbage collection frequencies once the new food and organic waste program has settled in? (Check all that apply)
- Less frequent non-organic waste collection (e.g. every other week)
 - Extra garbage collection following holidays
 - I wish to keep my existing garbage collection schedule unchanged
 - Don't know/No opinion
6. If a food and organic waste program is implemented in your municipality, what is most important to you (select in order of importance)?
- 1 Cost: the program should have the least impact on my municipal taxes
 - 2 Convenience: the program needs to be easy to use
 - 3 Diversion: the program will reduce waste going into our landfill, extending its life
 - 4 Energy: the program should produce renewable energy
 - 5 Compost: the program should produce a compost
 - 6 Odour: the program should have the most up-to-date odour control measures
7. Please provide any other comments you might have about a food and organic waste program.

Want to know more about organics? Click here <http://www.ewswa.org/organics-yard-waste/food-waste/>



Essex-Windsor Solid Waste Authority Administrative Report

April 22, 2022

To: The Chair and Board of the Essex-Windsor Solid Waste Authority
From: Michelle Bishop, General Manager
Meeting Date: Tuesday, May 03, 2022
Subject: Amendment to Order and Proceedings Policy EW-001 re: Electronic Meetings during a Declaration of Emergency

Purpose

The purpose of this report is to recommend that EWSWA Orders and Proceedings Policy EW-001 be amended to allow for electronic Board meetings in absence of a Declaration of Emergency.

Background

On March 17, 2020, a Declaration of Emergency was made by the Province of Ontario pursuant to section 7.0.1 of the Emergency Management and Civil Protection Act related to COVID-19.

On March 19, 2020, the Municipal Act, 2001 (the "Act") was amended to allow for electronic participation in meetings by a member of a council, of a local board or of a committee of either of them when an emergency has been declared to exist in all or part of the municipality. Subsequently, the City of Windsor and the County of Essex also made a Declaration of Emergency.

On May 5, 2020, the Authority Board approved the followings amendments to Policy EW-001:

THAT the following sentences be added to **Section 2.1** as follows:

In the event that the City of Windsor or the County of Essex or the Province of Ontario make a Declaration of Emergency, the EWSWA Board may choose to

conduct a meeting of the Board, or any of its committees, via video-conference or tele-conference. If possible, the Board Chair, General Manager and Executive Secretary shall be physically present at the same location in order to conduct the meeting and to administer the video-conference or tele-conference.

THAT a sentence be added to **Section 2.4** as follows:

In the event that a Board meeting is conducted via video-conference or tele-conference due to a Declaration of Emergency, instructions will be posted on the Authority's website and on the agenda cover page so as to advise the public and the media as to how they may view and/or listen to the meeting via a video-conference link and/or tele-conference.

THAT a sentence be added to **Section 8.7** as follows:

Delegates shall not be permitted to participate in the event that a Board meeting is conducted via video-conference or tele-conference. Under this circumstance, a delegate can choose to present a written submission in advance of the meeting for the Board to consider.

Discussion

On July 2, 2020, Bill 197, Economic Recovery Act, amended the Municipal Act, 2001 to permit Councils in Ontario the option of including electronic participation in their Procedural By-law as a normal practice outside of a declared emergency.

The Act now says the following:

238. (3.1) The applicable procedure by-law may provide that a member of council, of a local board or of a committee of either of them, can participate electronically in a meeting to the extent and in the manner set out in the by-law.

(3.3) The applicable procedure by-law may provide that,

(a) a member of a council, of a local board or of a committee of either of them who is participating electronically in a meeting may be counted in determining whether or not a quorum of members is present at any point in time; and

(b) a member of a council, of a local board or of a committee of either of them can participate electronically in a meeting that is open or closed to the public.

The Board now has the discretion to permit, through its Procedural By-Law, members of the Board to attend and participate electronically in meetings that are otherwise scheduled to be held in person.

Over the past two years, the Authority has successfully been able to complete Authority business electronically and while in-person participation is preferred, there are a number of reasons that could justify the flexibility of continuing to allow some electronic participation in meetings. If the Board wishes to extend members of the Board and Committees the flexibility of attending meetings electronically, the Board will need to amend its Procedural By-Law.

Both the City of Windsor and the County of Essex have amended their by-laws to allow for electronic participation during certain circumstances.

The County of Essex has included restrictions on the number of meetings that can be attended electronically and will not allow for electronic participation at the inaugural session or at the annual budget session. The by-law further outlines the manner in which members will conduct themselves as an electronic participant.

Policy Amendment Recommendations

THAT the following sentences previously added to **Section 2.1** be removed and revised as follows:

While in-person participation shall remain the primary method of participation by members, Electronic Participation in Board or Committee meetings will be allowed under the following circumstances:

In the event of an emergency being declared by the Premier, Cabinet, or the Head of Council of the County, the City of Windsor or within its local municipalities, under the Emergency Management and Civil Protection Act;

As determined by the Board or Committee Chair, in consultation with the General Manager, that an electronic meeting of the full Board or Committee is necessary or is an efficient means for the completion of Authority business;

In a significant weather event;

For individual members of the Board or Committees, due to illness, injury or other similar circumstances.

If possible, the Board Chair, General Manager and Executive Assistant shall be physically present at the same location in order to conduct the meeting and to administer the video-conference or tele-conference.

THAT a sentence previously added to **Section 2.4** be revised as follows:

In the event that a Board meeting is conducted via video-conference or tele-conference ~~due to a Declaration of Emergency~~, instructions will be posted on the

Authority's website and on the agenda cover page so as to advise the public and the media as to how they may view and/or listen to the meeting via a video-conference link and/or tele-conference.

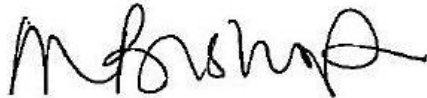
THAT a sentence previously added to **Section 8.7** regarding delegates not being able to participate be removed.

Recommendation

THAT the Board approve the recommendations as listed in the above section.

THAT the Board discuss the considerations for member participation in meetings, and determine what, if any, parameters to establish, to permit or limit participation remotely.

Submitted By



Michelle Bishop, General Manager



Essex-Windsor Solid Waste Authority

Administrative Report

April 26, 2022

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

From: Steffan Brisebois, Manager of Finance and Administration

Meeting Date: Tuesday, May 03, 2022

Subject: 2021 Financial Statements and Auditors' Report

Purpose

The purpose of this report is to present the Authority's 2021 audited financial statements as well as KPMG's Auditors' Report.

Discussion

KPMG has issued an "unmodified" audit opinion regarding the 2021 financial statements meaning that the statements "...present fairly, in all material respects, the financial position of the Authority as at December 31, 2021 and the results of its operations and changes in net debt and cash flows for the year then ended.

2021 Financial Statements

The following is a presentation of the major figures included in the 2021 financial statements.

Statement of Financial Position

Due from City of Windsor

The balance of \$5,111,061 (2020 - \$5,204,971) represents the December 31, 2021 market value of proceeds from the settlement of the MFP suit. These proceeds were made payable to the City of Windsor and are being held in an investment account in trust for the EWSWA. The investment instruments are Government of Canada and Province of Ontario stripped coupon bonds. At

maturity in 2024 the final stripped coupon bond will be used to finance the construction of cell 5 at the Regional Landfill.

Due from City of Windsor, Town of Tecumseh and Town of Lakeshore

The balance of \$229,188 represents the December 31, 2021 receivable due from the 3 noted municipalities for the project cost to accept and place approximately 1,000,000 m³ of clay from the construction of the Windsor-Essex Parkway at closed Landfill No. 3 in order to thicken the cap and modify the side slopes. The total project cost was \$2,322,458. One of the objectives of the project was to attempt to inhibit rainwater infiltration which in turn will serve to reduce leachate generation. Another objective was to have the site stabilized earlier than otherwise possible so that its end-use can be implemented, namely for passive recreation. While there was no cost to the Authority to have the clay supplied, hauled and placed at Landfill #3 there were costs incurred as a result of disturbing the site and as a result of the thicker cap. Such costs included raising manholes, monitors and pump stations, relocating fencing, and re-seeding the entire site with grass seed. Other significant costs included engineering fees to supervise the project and prepare the documents required by the MOE as well as the construction of a new leachate haul road and loading station.

The Authority financed the project cost by borrowing internally from one of its reserves and in 2013 began charging the 3 municipalities over a 10 year period. The interest income the reserve would have otherwise earned has also been charged to the Landfill #3 budget and borne solely by Windsor, Lakeshore and Tecumseh.

Regional Landfill Post Closure Costs

The balance of \$18,242,227 (2020 - \$18,951,477) represents the liability that must be recorded in the Authority's financial statements in accordance with a calculation prescribed by section PS 3270 of the Public Sector Accounting Board recommendations. The liability must be shown whether or not funds have been set aside. The recommendations state that "The liability for closure and post-closure care begins when the site starts accepting waste." and "Financial statements should recognize a liability for closure and post-closure care as the landfill site's capacity is used. Usage should be measured on a volumetric basis (e.g. cubic metres)."

The actual reserve balance at December 31, 2021 is \$2,482,194 (2020 - \$2,434,174). The reserve balance is the result of the Authority's 2011 Business Review. The consultant recommended that based on the current projection of available landfill capacity the \$500,000 annual contribution to the Regional Landfill Perpetual Care Reserve be suspended until the Sunlife debenture payment period is complete in 2031. At that time contributions to the Perpetual Care Reserve will

be resumed. Also, that the Authority cap the current Regional Landfill Perpetual Care Reserve balance at \$2,000,000 until the debenture has been repaid and the balance in the reserve be transferred to the Rate Stabilization Reserve. The Authority board adopted these recommendations at the November 2011 Board meeting.

Net Long-Term Liability

The balance of \$55,735,413 represents a debenture due to Sun Life Assurance Company Limited on account of the Regional Landfill. The City of Windsor and the County of Essex are jointly liable for this debenture. The last payment is scheduled for 2031.

Reserve Funds

The nature of the Reserves as well as their December 31, 2021 balances are shown on the following table. The \$48,414,866 in total reserves forms part of the calculation of the (\$4,303,870) Accumulated Deficit as found on the Statement of Financial Position and Note 8 of the financial statements.

Reserve Name	Description	Balance as at December 31, 2021
Rate Stabilization	To manage future years' tipping fees	\$9,812,283
Waste Reduction	To assist with potential organics program implementation	\$1,895,272
Working Capital	To manage cash flow	\$650,000
Insurance	To fund potential deductible costs	\$250,000
Recycling and Landfill Equipment Replacement	Equipment replacement	\$8,946,452
Regional Landfill Debt Retirement	To pay Sun Life Debenture for Regional Landfill	\$8,566,688
Regional Landfill	To be used for Reg. LF related property matters	\$2,939,997
Regional Landfill Perpetual Care	To be used once the landfill is closed	\$2,482,194

Reserve Name	Description	Balance as at December 31, 2021
Regional Landfill Future Cell Construction	For Cells 4S, and 5 (including strip bonds as indicated above)	\$12,550,122
Landfill #2 Perpetual Care Accumulated Surplus	These monies will be used to finance 2022 expenses	\$85,263
Landfill #3 Perpetual Care Accumulated Surplus	These monies will be used to finance 2022 expenses	\$236,595
As of December 31, 2021	Total	\$48,414,866

Tangible Capital Assets

The balance of \$29,123,505 represents the net book value of Authority assets. This figure is comprised of \$82,82,462,775 in historical costs of the assets less depreciation of \$53,339,270. Assets include such items as buildings, machinery, heavy equipment, vehicles, land and the Regional Landfill.

Statement of Operations and Accumulated (Deficit)

2021 Accumulated Deficit

The Accumulated Deficit totalling (\$4,303,870) at December 31, 2021 represents the Authority's equity or retained earnings and is a function of the net investment in capital, unfunded liabilities, long term debt and reserve balances.

Highlighted in the chart below is a summary comparison of the Authority's Accumulated (Deficit) for 2021:

Description	2021 Accumulated (Deficit)	2020 Accumulated (Deficit)
Invested in tangible capital assets (net)	\$21,530,121	\$22,996,427
Long term debt	(55,735,413)	(58,530,888)
RL post closure & employee benefit liabilities	(18,513,444)	(19,230,476)
Reserves	48,414,866	45,244,899
Total	(\$4,303,870)	(\$9,520,038)

2021 Operating Surplus

Operations for 2021 resulted in an excess of revenues over expenditures of \$3,167,331. An operating surplus of \$1,646,900 had been projected in the final 2022 budget document and reported to the Board at the November 2, 2021 meeting. Additional ICI Landfill, Municipal Landfill and greenhouse material was delivered to the Regional Landfill for disposal in the fourth quarter along with higher than expected ICI Non-Landfillable material which further increase the projected surplus for the fiscal period.

The 2021 operating surplus of \$3,167,331 has been transferred to the Rate Stabilization Reserve.

Notes To The Financial Statements

Note 8 Accumulated (Deficit)

Note 8 includes disclosure of \$21,530,121 pertaining to the net book value of tangible capital assets. This figure is derived from the figure shown on the Statement of Financial Position of \$29,123,505 less \$7,593,384. The \$7,593,384 figure represents the amount that must be raised by the Authority in future years to retire the debt associated with the acquisition and construction of capital items from prior years. The funds required to finance the acquisition of these capital items came from internal borrowing from various Authority reserves. This was done so that external borrowing wouldn't take place. The Authority can borrow from its own reserves at a better rate of interest than from an external source such as a bank. The \$7,593,384 figure is not shown as a separate schedule within the financial statements and is therefore presented within this report:

Description	Unfinanced Capital
Regional Landfill Heavy Equipment (2020 - 2024)	\$814,247
Regional Landfill Cell #3 South & Cell #4 North (2016 - 2027)	5,183,400
Windsor Transfer Station (2008 - 2027)	475,448
Recycling Centre Building (2008 - 2027)	1,120,289
Total Unfinanced Capital	\$7,593,384

Financial Implications

The 2021 operating surplus of \$3,167,331 has been transferred to the Rate Stabilization Reserve.

Recommendation

THAT the Board approve this report, the 2021 financial statements and associated auditors' report.

Submitted By

Steffan Brisebois, Manager of Finance and Administration

Attachment (s)

- 2021 Auditors' Report
- 2021 Financial Statements

Financial Statements of

**ESSEX-WINDSOR SOLID WASTE
AUTHORITY**

And Independent Auditors' Report thereon

Year ended December 31, 2021



KPMG LLP
618 Greenwood Centre
3200 Deziel Drive
Windsor ON N8W 5K8
Canada
Telephone (519) 251-3500
Fax (519) 251-3530

INDEPENDENT AUDITORS' REPORT

To the Members of the Essex-Windsor Solid Waste Authority

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

- the statement of financial position as at December 31, 2021
- the statement of operations and accumulated deficit for the year then ended
- the statement of change in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at end of December 31, 2021, and its results of operations, its changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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



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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

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

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



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

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada
Approval Date

ESSEX - WINDSOR SOLID WASTE AUTHORITY

STATEMENT OF FINANCIAL POSITION DECEMBER 31, 2021, WITH COMPARATIVE INFORMATION FOR 2020

	2021	2020
	\$	\$
FINANCIAL ASSETS		
Cash and temporary investments	34,321,932	29,976,070
Accounts receivable	5,837,116	5,256,608
Due from City of Windsor (Note 2)	5,111,061	5,204,971
Due from municipalities (Note 12)	229,188	458,358
Other current assets	1,282	2,371
TOTAL FINANCIAL ASSETS	45,500,579	40,898,378
FINANCIAL LIABILITIES		
Due to County of Essex	462,575	473,314
Accounts payable and accrued liabilities	4,476,952	3,990,715
Holdbacks payable	7,910	44,831
Employee benefits payable (Note 4)	271,217	278,999
Regional landfill post closure costs (Note 5)	18,242,227	18,951,477
Net long term liability (Note 6)	55,735,413	58,530,888
TOTAL FINANCIAL LIABILITIES	79,196,294	82,270,224
NET DEBT	(33,695,715)	(41,371,846)
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 7)	29,123,505	31,646,292
Prepaid expenses and deposit	268,340	205,516
TOTAL NON-FINANCIAL ASSETS	29,391,845	31,851,808
ACCUMULATED DEFICIT (Note 8)	(4,303,870)	(9,520,038)
CONTINGENCY (Note 12)		
COMMITMENTS (Note 13)		

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

ESSEX - WINDSOR SOLID WASTE AUTHORITY

STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT FOR THE YEAR ENDED DECEMBER 31, 2021, WITH COMPARATIVE INFORMATION FOR 2020

	Budget 2021 \$ (Note 9)	Actual 2021 \$	Actual 2020 \$
Revenue			
Tipping fees	20,618,750	23,103,705	21,863,338
Sale of recyclable materials	1,771,700	4,965,280	2,172,839
Recovery of perpetual care costs	861,450	861,450	898,271
Rent	224,400	224,388	224,395
Interest income	898,230	426,855	995,759
Sale of scrap metal - public drop-off depots	91,000	163,354	81,700
Other	616,500	694,430	665,447
Stewardship Funding - recycling operating funding	2,800,000	3,335,252	2,789,749
Stewardship Funding - municipal household or special waste	165,000	156,771	137,913
Sale of electronics	50,000	66,501	102,298
Sale of blue boxes	41,000	32,052	43,566
Sale of organic material	225,000	223,693	258,865
Gain on sale of tangible capital assets	-	48,642	248,446
Total revenue	<u>28,363,030</u>	<u>34,302,373</u>	<u>30,482,586</u>
Expenses			
Administration	2,022,540	1,876,237	1,736,826
Realty	26,700	15,446	19,372
Recycling	8,708,210	8,945,162	8,296,509
Municipal Hazardous or Special Waste	456,200	509,052	480,097
Waste Reduction and Reuse	1,303,030	1,233,848	1,281,087
Advertising and Public Education	344,350	276,698	297,121
Perpetual Care - Landfill Site # 2	287,200	229,310	233,662
Perpetual Care - Landfill Site # 3	811,370	616,743	724,784
Regional landfill	3,175,250	3,465,415	3,158,892
Regional landfill - initial construction and future cell development	-	(2,795,475)	(2,389,616)
Windsor Transfer Station #1	1,190,430	1,247,911	1,248,776
Kingsville Transfer Station #2	697,390	702,980	675,473
Windsor Public Depot	1,080,560	1,185,951	1,100,147
Regional landfill debenture payments	5,461,370	6,331,369	6,083,460
Town of Essex compensation	2,516,860	2,890,258	2,914,864
Residents compensation	80,150	63,456	76,053
Post employment/retirement employee benefits	-	(7,782)	(38,584)
Regional landfill post closure costs (Note 5)	-	(709,250)	5,070,687
Amortization of tangible capital assets	3,008,876	3,008,876	3,795,332
Total expenses	<u>31,170,486</u>	<u>29,086,205</u>	<u>34,764,943</u>
Annual surplus (deficit)	<u>(2,807,456)</u>	<u>5,216,168</u>	<u>(4,282,357)</u>
Accumulated deficit, beginning of year		<u>(9,520,038)</u>	<u>(5,237,681)</u>
Accumulated deficit, end of year		<u>(4,303,870)</u>	<u>(9,520,038)</u>

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

ESSEX - WINDSOR SOLID WASTE AUTHORITY

**STATEMENT OF CHANGE IN NET DEBT
FOR THE YEAR ENDED DECEMBER 31, 2021, WITH COMPARATIVE INFORMATION FOR 2020**

	Budget 2021 \$	Actual 2021 \$	Actual 2020 \$
	<u>(Note 9)</u>		
Annual surplus (deficit)	(2,807,456)	5,216,168	(4,282,357)
Acquisition of tangible capital assets	(2,280,040)	(513,314)	(2,204,141)
Amortization of tangible capital assets	3,008,876	3,008,876	3,795,332
(Gain) on sale of tangible capital assets	-	(48,642)	(248,446)
Proceeds on sale of tangible capital assets	-	75,867	371,309
	<u>(2,078,620)</u>	<u>7,738,955</u>	<u>(2,568,303)</u>
Acquisition of prepaid expenses and deposits	-	(268,340)	(205,516)
Use of prepaid expenses and deposits	-	205,516	143,739
Change in net debt	(2,078,620)	7,676,131	(2,630,080)
Net debt, beginning of year	<u>(41,371,846)</u>	<u>(41,371,846)</u>	<u>(38,741,766)</u>
Net debt, end of year	<u><u>(43,450,466)</u></u>	<u><u>(33,695,715)</u></u>	<u><u>(41,371,846)</u></u>

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

ESSEX - WINDSOR SOLID WASTE AUTHORITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2021, WITH COMPARATIVE INFORMATION FOR 2020

	2021	2020
	\$	\$
	<hr/>	<hr/>
Cash provided by (used in):		
Operation Activities		
Annual surplus (deficit)	5,216,168	(4,282,357)
Items not involving cash:		
Amortization of tangible capital assets	3,008,876	3,795,332
Gain on sale of tangible capital assets	(48,642)	(248,446)
Employee benefits payable	(7,782)	(38,584)
Regional landfill post closure costs	(709,250)	5,070,687
Change in non-cash assets and liabilities:		
Accounts receivable	(580,508)	627,214
Due from City of Windsor	93,910	(353,996)
Due from municipalities	229,170	229,170
Prepaid expenses and deposits	(62,824)	(61,777)
Other current assets	1,089	1,452
Due to County of Essex	(10,739)	(318,650)
Accounts payable and accrued liabilities	486,237	(367,048)
Holdbacks payable	(36,921)	(69,864)
Net change in cash from operating activities	<u>7,578,784</u>	<u>3,983,133</u>
Capital Activities		
Proceeds on sale of tangible capital assets	75,867	371,309
Cash used to acquire tangible capital assets	(513,314)	(2,204,141)
Net change in cash from capital activities	<u>(437,447)</u>	<u>(1,832,832)</u>
Financing Activities		
Decrease in net long term liability	(2,795,475)	(2,389,616)
Net change in cash from financing activities	<u>(2,795,475)</u>	<u>(2,389,616)</u>
Net change in cash and temporary investments	4,345,862	(239,315)
Cash and temporary investments, beginning of year	<u>29,976,070</u>	<u>30,215,385</u>
Cash and temporary investments, end of year	<u><u>34,321,932</u></u>	<u><u>29,976,070</u></u>

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

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

1. Summary of Significant Accounting Policies and Reporting Practices:

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

Basis of accounting:

(i) **Accrual:**

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

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

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

(iii) **Tangible Capital Assets:**

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

Asset Classification & Amortization Schedule

Classification	Useful Life (Years)
Buildings	15-20
Machinery & Equipment	5-15
Vehicles	7-10
Land Improvements	10-20
Heavy Machinery	7-10
Office Equipment	10

The Regional Landfill has an estimated service capacity of 8,000,000 tonnes and is being amortized using the units of production method based on capacity used during the year.

Land has an infinite life and accordingly is not amortized.

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

(iv) Landfill closure and post closure liability:

The liability for closure and post closure care of the Regional Landfill is recognized over the term of operation of the landfill, beginning when the site first accepted waste and will be fully recognized when the site stops accepting waste. The change in the liability and annual expense is determined pro-ratably based on the percentage of cumulative cubic metres used over total estimated cubic metres of capacity, to estimated total closure and post-closure expenses, less expenses previously recognized.

The Authority also monitors two closed landfills. Under agreements with five local municipalities, the Authority can recover the post closure care costs from the local municipalities in the same proportion as the waste deposited in the landfill. The local municipalities bear the cost of monitoring the closed landfills and therefore the liability for post closure costs have not been included in the liability for landfill post closure costs.

(v) Employee future benefit obligations:

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

(vi) Use of estimates:

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

2. Due from City of Windsor:

As more fully described in note 6, the Authority received certain proceeds and investments in settlement of certain litigation. These investments are held in trust by the City on behalf of the Authority and consist of the following:

	Market Value 2021	Market Value 2020
	\$	\$
Government of Canada Stripped Coupon Bond Maturing December 1, 2024 - \$5,317,650	5,110,953	5,204,863
RBC Dominion Securities - Cash	108	108
	<u>\$5,111,061</u>	<u>\$5,204,971</u>

3. Pension Agreements:

The Authority contributes to the Ontario Municipal Employees Retirement System (OMERS) on behalf of 27 employees. OMERS is a multi-employer, defined benefit plan which specifies the amount of the retirement benefit to be received by employees based on their length of service and earnings. However, as OMERS does not segregate its pension assets and liabilities information by individual employer, there is not sufficient information to enable the Authority to account for the plan as a defined benefit plan. The plan has been accounted for as a defined contribution plan.

The amount contributed to OMERS for 2021 was \$197,140 (2020 - \$235,621) for current service. Contributions in the current year have been included as an expense within the statement of operations and accumulated deficit.

4. Employee Benefits Payable:

Employee future benefit obligations are future liabilities of the Authority to its employees and retirees for benefits earned but not taken as at December 31, 2021 and consists of the following:

	2021	2020
	\$	\$
Post retirement benefits	186,301	216,949
Post employment benefits	2	4,320
WSIB future benefits	84,914	57,730
	<u>\$271,217</u>	<u>\$278,999</u>

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

	2021	2020
Discount rate	3.75%	3.75%
<i>Medical trend rate</i>		
Initial	6.42%	6.75%
Ultimate	3.75%	3.75%
Dental trend rate	3.75%	3.75%

The medical trend rate has an initial rate of 6.75% but reduces by 0.3333% per year to 3.75% in 2029.

4. Employee Benefits Payable (continued):

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

	2021	2020
	\$	\$
Accrued benefit liability at the beginning of the year	278,999	317,583
Current service cost	38,497	11,684
Interest	16,785	12,215
Amortization of actuarial loss (gains)	2,862	(10,038)
Expected benefit payments	(65,926)	(52,445)
Accrued benefit liability at the end of the year	<u>271,217</u>	<u>278,999</u>
Unamortized net actuarial (gains) losses	<u>(123,510)</u>	<u>42,860</u>
Obligation for benefits	<u>147,707</u>	<u>321,859</u>

5. Regional Landfill Post-Closure Costs:

The Statement of Financial Position reflects a balance of \$18,242,227 (2020 - \$18,951,477) for Regional Landfill post-closure care expenses, representing an estimate of expenses that would otherwise be incurred had the Regional Landfill ceased receiving waste as of December 31, 2021. This liability for perpetual care is to be recognized over the term of the Regional Landfill operation, the balance of which is currently estimated to be an additional 20 years, based on past and projected waste levels. The site has an approximate capacity of 12.2 million cubic metres, of which 6.89 million has been consumed to December 31, 2021. The nature of post-closure expenses will relate to monitoring, hauling and treating leachate; monitoring ground and surface water; monitoring gas and maintenance of drainage system and final cover.

It is being estimated that by the time the Regional Landfill ceases operating in 2038, \$89.7 million will be required for post-closure care for a period of 40 years subsequent to its closure, which is management's current best estimate of the period such care will be necessary.

The Authority has established a reserve to help fund these future expenses, and at December 31, 2021, the balance in this reserve fund approximated \$2.482 million (2020 – \$2.434 million).

6. Net Long-Term Liability:

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

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

- (a) Cash proceeds of \$5,728,000 held by LIFT on account of a payment previously owing under the head lease were distributed to the County and City and used to retire certain indebtedness incurred in prior years by the Authority with respect to Regional Landfill expenses.

6. Net Long-Term Liability (continued):

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

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

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

Net Long-term liability consists of:

	2021	2020
	\$	\$
Debenture payable	54,124,774	56,843,954
Accrued Interest	1,610,639	1,686,934
	\$55,735,413	\$58,530,888

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

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

	\$
2022	3,153,496
2023	3,621,153
2024	3,938,176
2025	3,692,677
2026	3,498,841
2027 and thereafter	36,220,431

Essex-Windsor Solid Waste Authority
Notes to the Financial Statements (continued)
For the Year Ended December 31, 2021

7. Tangible Capital Assets:

2021

	Regional Landfill Construction	Land	Land Improvements	Building and Improvements	Vehicles	Heavy Machinery	Machinery and Equipment	Office Furniture & Equipment	Computer Systems	Total
Cost										
Balance, beginning of year	\$ 46,950,933	\$ 4,450,709	\$ 5,325,372	\$ 12,500,037	\$ 484,143	\$ 4,449,536	\$ 7,861,779	\$ 21,396	\$ 127,741	\$ 82,171,646
Additions	-	-	-	83,267	-	266,438	163,609	-	-	513,314
Disposals	-	-	-	(8,748)	-	(213,437)	-	-	-	(222,185)
Assets under construction	-	-	-	-	-	-	-	-	-	-
Balance, end of year	\$46,950,933	\$4,450,709	\$5,325,372	\$12,574,556	\$484,143	\$4,502,537	\$8,025,388	\$21,396	\$127,741	\$82,462,775
Accumulated Amortization										
Balance, beginning of year	\$ 29,747,322	-	\$ 2,941,943	\$ 9,824,439	\$ 372,662	\$ 1,758,606	\$ 5,763,446	\$ 13,100	\$103,836	\$ 50,525,354
Disposals	-	-	-	(8,748)	-	(186,212)	-	-	-	(194,960)
Amortization Expense	1,541,947	-	168,005	481,250	22,661	506,362	270,574	2,140	15,937	3,008,876
Balance, end of year	\$31,289,269	-	\$3,109,948	\$10,296,941	\$395,323	\$2,078,756	\$6,034,020	\$15,240	\$119,773	\$53,339,270
Net Book Value, end of year	\$15,661,664	\$4,450,709	\$2,215,424	\$2,277,615	\$88,820	\$2,423,781	\$1,991,368	\$6,156	\$7,968	\$29,123,505

Essex-Windsor Solid Waste Authority
Notes to the Financial Statements (continued)
For the Year Ended December 31, 2021

7. Tangible Capital Assets (continued):

2020

	Regional Landfill Construction	Land	Land Improvements	Building and Improvements	Vehicles	Heavy Machinery	Machinery and Equipment	Office Furniture & Equipment	Computer Systems	Total
Cost										
Balance, beginning of year	\$ 46,950,933	\$ 4,450,709	\$ 5,325,372	\$ 12,451,930	\$ 451,814	\$ 4,114,914	\$ 7,613,188	\$ 21,396	\$ 127,741	\$ 81,507,996
Additions	-	-	-	55,741	32,329	1,810,262	305,809	-	-	2,204,141
Disposals	-	-	-	(7,634)	-	(1,475,640)	(57,218)	-	-	(1,540,492)
Assets under construction	-	-	-	-	-	-	-	-	-	-
Balance, end of year	\$46,950,933	\$4,450,709	\$5,325,372	\$12,500,037	\$484,143	\$4,449,536	\$7,861,779	\$21,396	\$127,741	\$82,171,646
Accumulated Amortization										
Balance, beginning of year	\$ 27,417,414	-	\$ 2,771,489	\$ 9,352,153	\$ 350,677	\$ 2,586,370	\$ 5,570,689	\$ 10,960	\$ 87,899	\$ 48,147,651
Disposals	-	-	-	(4,771)	-	(1,355,640)	(57,218)	-	-	(1,417,629)
Amortization Expense	2,329,908	-	170,454	477,057	21,985	527,876	249,975	2,140	15,937	3,795,332
Balance, end of year	\$29,747,322	-	\$2,941,943	\$9,824,439	\$372,662	\$1,758,606	\$5,763,446	\$13,100	\$103,836	\$50,525,354
Net Book Value, end of year	\$17,203,611	\$4,450,709	\$2,383,429	\$2,675,598	\$111,481	\$2,690,930	\$2,098,333	\$8,296	\$23,905	\$31,646,292

8. Accumulated Deficit:

Accumulated deficit consists of individual fund surpluses (deficits) and reserves as follows:

	2021	2020
DEFICIT	\$	\$
Invested in tangible capital assets	21,530,121	22,996,427
Unfunded		
Net long-term liability	(55,735,413)	(58,530,888)
Landfill post-closure costs	(18,242,227)	(18,951,477)
Employee benefits	(271,217)	(278,999)
Total deficit	<u>(52,718,736)</u>	<u>(54,764,937)</u>
 RESERVES		
Equipment Replacement	8,946,452	8,284,737
Rate Stabilization	9,812,283	6,561,880
Working Capital	650,000	650,000
Regional Landfill	2,939,997	2,906,373
Regional Landfill Perpetual Care	2,482,194	2,434,174
Regional Landfill Debt Retirement	8,566,688	9,317,343
Regional Landfill Future Cell Construction	12,550,122	12,533,934
Landfill 2 Perpetual Care	85,263	114,500
Landfill 3 Perpetual Care	236,595	191,958
Waste Diversion	1,895,272	2,000,000
Insurance	250,000	250,000
Total reserves	<u>48,414,866</u>	<u>45,244,899</u>
 Total accumulated deficit	<u>(4,303,870)</u>	<u>(9,520,038)</u>

9. Budget Data:

The audited budget data presented in these financial statements is based upon the 2021 operating and capital budgets approved by the Authority on November 3, 2020. Amortization was not contemplated on development of the budget and, as such, has been included based on the actual 2021 figure. The chart below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget Amount
Revenue:	
Operating Budget	\$ 28,161,611
Capital Budget	1,719,800
Add:	
Transfers from other funds	(1,518,381)
Total Revenue	\$ 28,363,030
Expenses:	
Operating Budget	\$ 31,170,486
Capital Budget	1,719,800
Less:	
Capital Expenses	(1,719,800)
Total Expenses	\$31,170,486
Annual Deficit	(\$2,807,456)

10. Expenses by Object:

	2021	2020
	\$	\$
Operating goods and services	13,821,779	19,035,476
Regional Landfill financing costs	6,331,369	6,083,460
Municipal and residential compensation	2,953,714	2,990,917
Salaries, wages and employees benefits	2,970,467	2,859,758
Amortization	3,008,876	3,795,332
	<u>29,086,205</u>	<u>34,764,943</u>

11. Due from Municipalities:

The Statement of Financial Position reflects a balance of \$229,188 (2020 - \$458,358) due from the City of Windsor, the Municipality of Lakeshore and the Town of Tecumseh for the costs relating to the clay capping project at closed Landfill 3. The Authority manages the perpetual care of closed Landfill 3 in Lakeshore and charges back the 3 municipalities for all expenditures based on the percentage of waste originally deposited in the landfill when it was operational. The clay capping project cost for 2013 to 2016 was \$2,322,458. The Authority is financing the project cost by borrowing internally from one of its reserves and charging the 3 municipalities over a 10 year period. The interest income the reserve would have otherwise earned will also be charged to the Landfill 3 budget and borne solely by the City of Windsor, Municipality of Lakeshore and Town of Tecumseh.

12. Contingency:

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

13. Commitments:

During the year, the Authority committed to a total of \$2,340,850 for capital expenditures, all of which are expected to be delivered in 2022. The Authority will fund these through the equipment replacement reserve.



Essex-Windsor Solid Waste Authority Administrative Report

April 26, 2022

To: The Chair and Board of the Essex-Windsor Solid Waste Authority
From: Steffan Brisebois, Manager of Finance and Administration
Meeting Date: Tuesday, May 03, 2022
Subject: January to March 2022– Three-Month Operating Financial Review

Purpose

The purpose of this report is to present a three-month financial review of the Authority's operating costs and revenue for the period January to March 2022.

Background

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

Discussion

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

Operating Revenue

Municipal Tip Fee Revenue – Refuse

Municipal tip fee revenue is slightly lower compared to prior year results. For the three-month period January - March 2022 a total of 25,137 tonnes were received for disposal compared to 25,378 tonnes delivered during the same period in 2021.

Municipal Tip Fee Revenue – Organics

Most municipal organic programs do not operate in the winter months.

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

Revenue from IC&I customers is higher than prior year results. For the three-month period January - March 2022 a total of 30,502 tonnes were received for disposal compared to 21,034 tonnes delivered during the same period in 2021.

IC&I waste is 4,822 tonnes higher than in prior year as a result of customers delivering more tonnes than previously estimated. One contributing factor was due to the Ambassador Bridge blockade which restricted customers from delivering refuse to the United States. Both Greenhouse vines and contaminated soil tonnes were higher than in 2021 by a difference of 3,963 tonnes and 684 tonnes respectively. The first quarter of 2022 includes episodic contaminated soil received from local construction projects.

The 2022 budget included \$720,000 of revenue (20,000 tonnes) from the disposal of contaminated soil. Actual revenue for the period of January to March totals \$121,150 (3,365 tonnes). Administration will continue to update the Board throughout 2022 on the receipt of episodic waste.

The year over year tonne variance is described further in the table below:

Description	2022 Tonnes	2021 Tonnes
Industrial, Commercial or Institutional Waste	14,981	10,160
Greenhouse Vines and Growing Medium	12,156	8,193
Contaminated Soil	3,365	2,682
Total Tonnes	30,502	21,035

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

No significant variances have been identified.

Sale of Recyclable Goods

Recyclable material commodity prices have been strong during the first quarter of 2022. Average revenue from the sale of recyclables is \$102 per tonne more than that budgeted for the three-month period (\$277 vs. \$175). Tonnage received is slightly less than budget by 118 tonnes (5,117 actual tonnes vs. 5,235 budgeted tonnes). Actual revenue for the period was \$1,417,650 compared to budgeted revenue of \$918,550. This equates to a favourable variance of \$499,100 which is due to the aforementioned higher price per tonne.

This favourable variance is a result of positive global market conditions where demand is high and material supply is low, thereby escalating many commodity prices in the first quarter. Fibre recyclables are especially impactful to the 2022 budget this quarter as they make up approximately 67 per cent of the tonnage and have high pricing increases. For example, OCC (old corrugated cardboard) and newspaper make up approximately 52 per cent of the first quarter tonnage and have unexpectedly had a positive average price variance to the budget of approximately \$81 per tonne. Other material that accounted for the increase revenue was the sale of aluminum. The approximate average dollar increase was \$1,370 per tonne. Actual sales for aluminum amounted to \$287,338 which is \$137,863 greater than the 2022 budget.

The following table contains the 2022 budget figures, year to date and current prices per tonne for each recyclable material.

Material	2022 Budget Price Per Tonne	January to March Average Price	April 2022 Sales Price
Newspaper	\$110	\$192	\$198
OCC (Cardboard)	\$151	\$232	\$241
Boxboard/Hardpack	\$94	\$163	\$162
Clear Glass	\$20	\$0	\$0

Material	2022 Budget Price Per Tonne	January to March Average Price	April 2022 Sales Price
Tin/Steel	\$302	\$477	\$558
Fine Paper	\$121	\$121	\$121
Aluminum	\$1,696	\$3,022	\$3,526
PET – Plastic	\$420	\$628	\$1,310
HDPE – Plastic	\$834	\$752	\$1,011
Polycoat	\$18	\$37	\$75
Mixed Plastics	\$139	\$173	\$267
Mixed Metals	\$243	\$415	\$415
Mixed Fibre	\$40	\$103	\$115

Operating Expenditures

An unfavourable variance has been identified relating to the cost of fuel during the first three-months of 2022. The fuel consumption at the Regional Landfill and Transfer Stations have remained consistent when compared to 2021 however the price of diesel fuel has increased by on average of \$0.37 per litre from previously budgeted. As a result of the increase in fuel prices an additional \$29,585 was spent in the first three-months than previously budgeted. No other significant variances have been identified during the first three-months of 2022.

Financial Implications

Both the increase in revenues and expenditures will continue to be monitored and further updates will be presented to the Board as part of the January to June 2022 six-month financial report.

Recommendation

THAT the Board receive this report as information.

Submitted By



Steffan Brisebois, Manager of Finance and Administration

Essex-Windsor Solid Waste Authority

By-Law Number 6-2022

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

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

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

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

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

NOW THEREFORE the members of the Authority enact as follows:

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

ESSEX-WINDSOR SOLID WASTE AUTHORITY

Gary Kaschak
EWSWA Board Chair

Michelle Bishop
General Manager

**Read a First, Second and Third Time, Enacted and Passed
This 3rd Day of May, 2022.**