



Essex-Windsor Solid Waste Authority

2026 Operational Plan and Budget

Approved by the EWSWA Board
November 4, 2025

Approved by County of Essex Council
December 17, 2025

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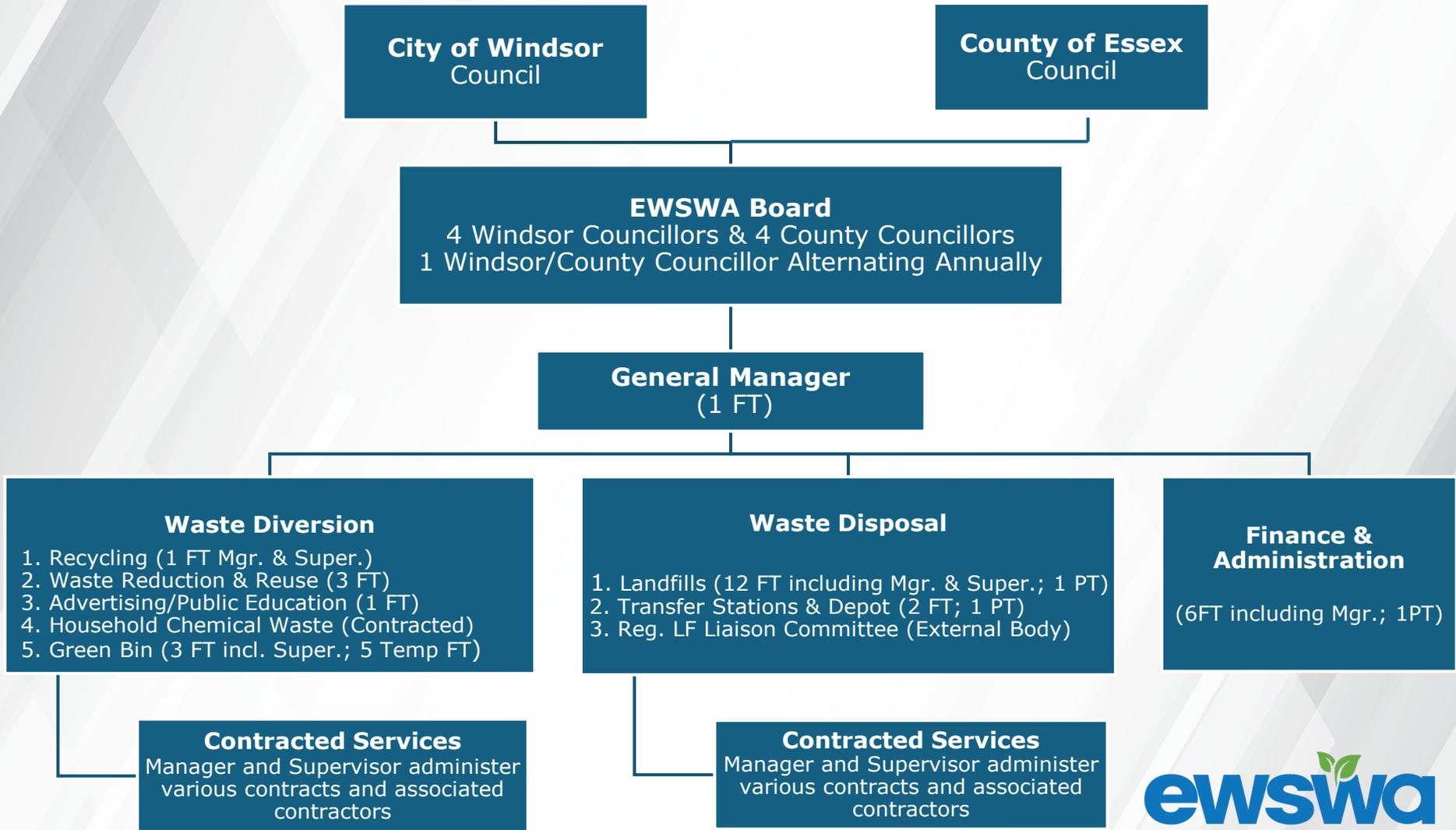
Essex-Windsor Solid Waste Authority

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 |

Operating Budget Summary Table (Including Perpetual Care)

| 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 |
| 710-6770 | 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 |
| 708-6774 | 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 | \$1,458,860 | \$2,031,350 | \$1,823,927 |

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 |
|---|-----------------------------|---------------------------|---------------------------|
| <u>FUTURE CELL DEVELOPMENT RESERVE FOR REGIONAL LANDFILL</u> | | | |
| 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 | <u>\$8,840,710</u> | <u>\$9,468,770</u> | <u>\$9,596,670</u> |
| <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 | <u>(\$1,242,550)</u> | <u>(\$806,170)</u> | <u>\$1,442,730</u> |

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 |
| | <u>\$56,143,930</u> |

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 | | \$1,071,000 | \$8,682,850 | | | | | | | |
| | POPULATION | FEE | FEE | TONNES | FEE | TONNES | FEE | | | | | | | | | |
| Kingsville | 22,119 | \$581,980 | \$0 | 6,000 | \$258,000 | 1,000 | \$45,000 | | | 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 | | | <u>\$1,011,100</u> | | | | | | |
| Essex | 21,216 | \$558,220 | \$0 | 5,800 | \$249,400 | 1,000 | \$45,000 | | | MUNICIPAL DIRECT CHARGE FOR NES | | | | | | |
| County of Essex | 0 | \$0 | \$7,776,210 | 0 | \$0 | 0 | \$0 | | | Kingville | \$93,165 | | | | | |
| | <u>422,630</u> | <u>\$11,119,860</u> | <u>\$19,878,000</u> | <u>99,260</u> | <u>\$4,268,180</u> | <u>16,900</u> | <u>\$760,500</u> | | | Leamington | \$105,406 | | | | | |
| | | | | | | | | | | Tecumseh | \$184,290 | | | | | |
| | | | | | | | | | | Lakeshore | \$98,605 | | | | | |
| | | | | | | | | | | LaSalle | \$50,323 | | | | | |
| | | | | | | | | | | Amherstburg | \$88,405 | | | | | |
| | | | | | | | | | | Essex | \$122,407 | | | | | |
| | | | | | | | | | | Accum. Surpluses from Prior Year | \$0 | | | | | |
| | | | | | | | | | | <u>\$742,600</u> | | | | | | |

FILE: REVENUE SOURCES
\$56,143,930
\$0
2025-10-28 15:21

**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 |
|--|------------------------|----------------------------|------------------------|
| 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 |
| 710-6770 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 |

FILE: REALTY



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

| 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

| 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) | | | |
| 702-6871 Contribution from Waste Reduction Reserve - Container MRF Decommissioning | \$0 | \$0 | \$71,400 |
| | \$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 |
|---|--|------------------------|----------------------------|------------------------|
| EXPENDITURES | | | | |
| SALARIES & BENEFITS | | | | |
| 704-1101 | Salaries - Full Time | \$301,800 | \$284,900 | \$300,000 |
| 704-1105 | Summer Students | 40,000 | 60,000 | 60,000 |
| 704-1201 | Benefits | 105,200 | 102,000 | 106,800 |
| | | \$447,000 | \$446,900 | \$466,800 |
| STAFF EXPENSES | | | | |
| 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 |
| ADMINISTRATION & SUPPLIES | | | | |
| 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 |
| CUBE VAN & PICKUP TRUCK | | | | |
| 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 |
| BACKYARD COMPOSTER PROGRAM | | | | |
| EXPENSES | | | | |
| 704-3750 | Sales Commission | \$300 | \$0 | \$0 |
| | | \$300 | \$0 | \$0 |
| REVENUE | | | | |
| 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 | | | | |
| EXPENSE | | | | |
| 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 |
| REVENUE | | | | |
| 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 |
| Compost Site - Regional LF - Operating | | | | |
| 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 |
|--|--|------------------------|----------------------------|------------------------|
| REVENUE - RE: OPERATING & RECOVERIES | | | | |
| 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

| ACCOUNT TITLE | | 2025 BUDGET | 2025 PROJECTION | 2026 BUDGET |
|---|----------------------|------------------------|----------------------------|------------------------|
| EXPENDITURES | | | | |
| SALARIES, WAGES & BENEFITS - EWSWA | | | | |
| 711-1101 | Salaries | \$271,400 | \$208,900 | \$470,600 |
| 711-1105 | Casual/Student Wages | 67,100 | 58,800 | 103,400 |
| 711-1201 | Benefits | 88,100 | 63,300 | 171,300 |
| | | \$426,600 | \$331,000 | \$745,300 |

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

| | | | | |
|----------|--|--------------------|--------------------|--------------------|
| 711-3343 | Windsor Green Bin Collection | \$1,554,490 | \$1,554,490 | \$8,325,810 |
| 711-3344 | Wages - Administration | 17,600 | 17,600 | 34,550 |
| 711-3344 | Salaries - Supervisors | 72,500 | 72,500 | 133,180 |
| 711-3344 | Benefits | 28,750 | 28,750 | 54,290 |
| 711-3344 | Equipment Rental | 8,250 | 8,250 | 8,670 |
| 711-3344 | Postage, Supplies & Misc. Staff Expenses | 10,090 | 10,090 | 10,130 |
| 711-3344 | Overhead | 27,440 | 27,440 | 48,170 |
| | | \$1,719,120 | \$1,719,120 | \$8,614,800 |

STAFF EXPENSES

| | | | | |
|----------|----------------------|-----------------|-----------------|-----------------|
| 711-3001 | Mileage | \$600 | \$600 | \$600 |
| 711-3002 | Training | 8,500 | 8,500 | 8,500 |
| 711-3004 | Clothing | 1,700 | 1,700 | 1,700 |
| 711-3099 | Other Staff expenses | 500 | 500 | 500 |
| | | \$11,300 | \$11,300 | \$11,300 |

OPERATING EXPENSES

COUNTY OF ESSEX GREEN BIN COLLECTION

| | | | | |
|----------|--------------------------------|------------------|------------------|--------------------|
| 711-3342 | County of Essex SSO Collection | \$997,630 | \$997,630 | \$5,196,800 |
| | | \$997,630 | \$997,630 | \$5,196,800 |

Processing

| | | | | |
|----------|----------------------------|------------------|------------------|--------------------|
| 711-3679 | SSO Processing | \$361,250 | \$361,250 | \$1,807,000 |
| 711-3720 | SSO Hauling to Seacliff | 50,700 | 99,510 | 528,000 |
| 711-3721 | Residual Disposal Haulage | 10,080 | 0 | 0 |
| 711-3601 | Equipment R&M | 1,810 | 3,000 | 41,800 |
| 711-3604 | Fuel - Diesel | 1,000 | 1,900 | 7,400 |
| 711-3603 | Fuel - Gasoline - Vehicles | 200 | 1,300 | 6,200 |
| 711-3201 | Other Equipment R&M | 2,000 | 12,000 | 12,000 |
| | | \$427,040 | \$478,960 | \$2,402,400 |

Transfer Station (TS) Building

| | | | | |
|----------|--|-----------------|-----------------|-----------------|
| 711-3401 | SSO TS Building Repair & Maintenance | \$5,000 | \$5,000 | \$20,000 |
| 711-3420 | SSO TS Site Maintenance | 3,000 | 0 | 10,000 |
| 711-3322 | Janitorial | 2,100 | 4,500 | 8,400 |
| 711-3431 | Utilities | 17,500 | 17,500 | 17,500 |
| 711-3762 | Shop Supplies | 3,000 | 1,500 | 5,000 |
| 711-3412 | SSO TS Fire Alarm and Sprinkler System | 5,000 | 5,000 | 10,000 |
| 711-3321 | Security | 1,000 | 1,000 | 1,000 |
| | | \$36,600 | \$34,500 | \$71,900 |

GREEN BIN PROGRAM

20-Feb-26

| ACCOUNT TITLE | 2025 BUDGET | 2025 PROJECTION | 2026 BUDGET |
|--|------------------------|----------------------------|------------------------|
| EXPENDITURES | | | |
| <u>Administration and Warranty Services</u> | | | |
| 711-3340 Cart repairs and services | \$43,100 | \$43,100 | \$295,000 |
| 711-3202 Computer Maintenance and Equipment | 0 | 29,400 | 10,700 |
| 711-3440 Grant-in-lieu of Taxes | 43,100 | 42,900 | 43,100 |
| 711-3101 Telephone | 3,600 | 5,000 | 8,400 |
| 711-3103 Office Expenses | 2,700 | 2,700 | 6,000 |
| | \$92,500 | \$50,600 | \$363,200 |
| <u>Program Start Up Costs - Promotion and Marketing</u> | | | |
| 711-3301 Marketing Consultant | \$75,000 | \$72,000 | \$45,000 |
| 711-3702 Green Bin General Marketing | 153,084 | 152,000 | 69,500 |
| 711-3110 Municipal Marketing | 40,250 | 38,000 | 40,750 |
| 711-3712 Cart Kits & Promotional Material | 217,380 | 77,380 | 67,150 |
| 711-3701 Displays and Exhibits | 74,786 | 59,000 | 37,300 |
| 711-3704 Green Bin Newsletters | 20,000 | 20,000 | 20,000 |
| | \$580,500 | \$418,380 | \$279,700 |
| <u>Contributions and Loans</u> | | | |
| 711-4115 Contribution to ERR | \$0 | \$0 | \$197,500 |
| 711-3521 Loan Pmt to ERR - Green Bin Cart - Phase 1 | 327,170 | 294,400 | 1,766,100 |
| 711-3521 Loan Interest to ERR - Green Bin Cart - Phase 1 | 39,640 | 49,220 | 203,200 |
| 711-3521 Loan Pmt to ERR - Green Bin Cart - Phase 2 | 0 | 0 | 75,500 |
| 711-3521 Loan Interest to ERR - Green Bin Cart - Phase 2 | 0 | 0 | 9,150 |
| 711-3521 Loan Pmt to ERR - SSO Transfer Station | 0 | 0 | 134,150 |
| 711-3521 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> | | | |
| 711-6525 City of Windsor - Program Cost Recovery | \$1,896,390 | \$1,863,700 | \$9,708,850 |
| 711-6526 County of Essex - Program Cost Recovery | 1,118,950 | 1,054,540 | 6,308,150 |
| 711-6527 City of Windsor - Cart Reimbursement | 231,780 | 219,430 | 1,257,740 |
| 711-6528 County of Essex - Cart Reimbursement | 135,030 | 124,190 | 796,260 |
| 711-6529 City of Windsor - Processing Reimbursement | 235,380 | 235,380 | 1,135,200 |
| 711-6530 County of Essex - Processing Reimbursement | 125,870 | 125,870 | 671,800 |
| 711-6871 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

| ACCOUNT TITLE | | 2025 BUDGET | 2025 PROJECTION | 2026 BUDGET |
|--|---|------------------------|----------------------------|------------------------|
| EXPENDITURES | | | | |
| CAPITAL EXPENDITURES | | | | |
| 711-3806 | Computer Hardware | \$12,000 | \$15,400 | \$2,000 |
| 711-3804 | Pickup Truck | 78,000 | 59,000 | 0 |
| 711-3802 | Building - Windsor SSO TS Retro Engineering | 216,390 | 240,000 | 0 |
| 711-3802 | Building - Windsor SSO TS Retro Construction | 3,804,800 | 4,676,000 | 0 |
| 711-3802 | Building - Essex SSO Transfer Station | 200,000 | 0 | 200,000 |
| 711-3876 | 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) | | | | |
| 711-6871 | Contrib. from Waste Reduction - Computer Hardware | \$12,000 | \$15,400 | \$0 |
| 711-6871 | Contrib. from Waste Reduction - Pickup Truck | 78,000 | 59,000 | 0 |
| 711-6779 | Loan from Equip. Replace. Res - Windsor SSO TS | 1,757,590 | 2,682,840 | 0 |
| 711-6815 | Contrib. from Equip. Replace. Res. - Windsor SSO TS | 2,263,600 | 2,233,160 | 0 |
| 711-6815 | Contrib. from Equip. Replace. Res. - Essex SSO TS | 200,000 | 0 | 200,000 |
| 711-6779 | 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.

Notes to the 2026 Budget Green Bin

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 |

ADVERTISING & PUBLIC EDUCATION PROGRAMS

| <u>ACCOUNT TITLE</u> | 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

| ACCOUNT TITLE | | 2025 BUDGET | 2025 PROJECTION | 2026 BUDGET |
|--------------------------------|--|------------------------|----------------------------|------------------------|
| EXPENDITURES | | | | |
| SALARIES & BENEFITS | | | | |
| 706-1101 | Salaries & Wages | \$870,900 | \$844,300 | \$880,200 |
| 706-1105 | 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

| | | 2025 | 2025 | 2026 |
|--|---|--------------------|--------------------|--------------------|
| | | BUDGET | PROJECTION | BUDGET |
| ACCOUNT TITLE | | | | |
| 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 |
| 707-3420 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 |
| 708-3201 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> | | | |
| 708-6774 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 | 225,000 | 457,900 |
| Net Capital Cost | \$6,000 | \$18,900 | \$2,500 |

ESSEX - WINDSOR DROP-OFF DEPOT (WINDSOR)

| ACCOUNT TITLE | 2025 BUDGET | 2025 PROJECTION | 2026 BUDGET |
|--|------------------------|----------------------------|------------------------|
| <u>EXPENDITURES</u> | | | |
| <u>WAGES, SALARIES & BENEFITS - CITY OF WINDSOR</u> | | | |
| 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 |
| <u>OFFICE EXPENSES</u> | | | |
| 709-3103 Printing - Weigh Scale Tickets | \$1,000 | \$1,000 | \$1,000 |
| 709-3431 Utilities (Allocation) | 12,500 | 12,500 | 12,500 |
| 709-3101 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 |
| <u>OPERATING COSTS</u> | | | |
| 709-3613 Pick-ups, Sweeper (City of Windsor supplied) | \$16,600 | \$16,600 | \$17,400 |
| 709-3601 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 |
| 709-3201 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 |
| <u>REVENUE</u> | | | |
| 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 |

ESSEX - WINDSOR DROP-OFF DEPOT (WINDSOR)

| ACCOUNT TITLE | 2025 BUDGET | 2025 PROJECTION | 2026 BUDGET |
|---|------------------------|----------------------------|------------------------|
| CAPITAL EXPENDITURES | | | |
| 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 |
| RECOVERIES (RE: CAPITAL EXPENDITURES) | | | |
| 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 |
| NET CAPITAL EXPENDITURES | \$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 &</i> <u>ESTIMATED 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 | <u>\$151,263,289</u> | |
| | | | | | <u>\$151,269,104</u> |



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 |
| 780-3775 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 |

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.

**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 | | | | |
| 782-6522 | 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**

| 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**

| 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 | |