



## **Administrative Report**

### **Office of the General Manager**

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

**To:** Warden Hilda MacDonald and Members of County Council

**From:** Michelle Bishop, CPA  
General Manager, Essex-Windsor Solid Waste Authority

Steffan Brisebois, CPA  
Manager, Finance & Administration

**Date:** **December 20, 2023**

**Subject:** **Essex-Windsor Solid Waste Authority 2024 Budget**

#### **Process and Purpose**

##### **EWSWA Budget Approval Process**

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Section 5(d) of the 1994 Agreement between the City of Windsor and County of Essex that created the Essex-Windsor Solid Waste Authority (the Authority) states: "The Authority shall report to a regularly scheduled meeting of each of the City and County Councils by the end of each year...and shall submit an operational plan and budget as referred to herein and shall ask for approval from each of the City and County Councils."

##### **Purpose**

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Therefore, the purpose of this report is to request approval from the County of Essex for:

The **Authority's 2024 budget which includes a 4.1% increase** to what was assessed to Windsor and the 7 County municipalities for 2023 totaling \$591,170.

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**The 2024 increase represents \$272,070 for County of Essex municipalities,** which is in addition to the \$6,671,370 that was budgeted to be assessed to those municipalities for 2023. The municipalities' tonnages are budgeted at 53,450 tonnes which have remained unchanged from the 2023 budgeted year.

**The 2024 increase represents \$319,100 for the City of Windsor,** which is in addition to the \$7,747,430 that was budgeted to be assessed to Windsor in 2023. The City of Windsor's tonnage is budgeted at 58,920 tonnes which has remained unchanged from the 2023 budgeted year.

In total the 2024 municipal budgeted tonnes amount to 112,370.

## Background

On November 7, 2023 the Board of the Essex-Windsor Solid Waste Authority met to deliberate the Authority's 2024 Operational Plan and Budget. After discussion, the budget was approved.

## Budget Guidance

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In order to guide the Authority Board as it deliberated the 2024 draft Budget document, the Board considered a February 2018 recommendation from the CAOs of the City of Windsor and the County of Essex. The recommendation stemmed from a report prepared by the CAOs which served to assist in resolving the matter of the approval of the 2017 and 2018 EWSWA budgets.

The recommendation, as contained within the report, was as follows:

***THAT the Board acknowledge the built-in budget pressures due to increasing debenture payments and other non-discretionary costs and commit to working towards a sustainable, balanced budget over the next ten years while maintaining appropriate reserve funds and avoiding significant spikes in tipping fees.***

With 2018 being Year 1 of the 10-year period this means that the objective is to attain a balanced budget by the time of the preparation of the 2027 budget.

The same recommendation was presented both to County Council in February 2018 and Windsor Council in March 2018 as part of their consideration and approval of the Authority's 2018 budget.

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**15 Year Budget Forecast (attached to this report)**

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As part of the annual budget preparation process, **a 15-year forecast is prepared. A copy of the forecast is attached to this report.** This forecast shows that in order to have a balanced budget by 2027 and replenish the Rate Stabilization Reserve, the amount assessed annually by the Authority to the City of Windsor and the 7 County municipalities will need to increase 4.1% for each year to and including 2027 with a reduced increase being projected for 2028 as the budget is being projected as being balanced for that year.

The outcome of these annual increases of 4.1% for each year is that the Authority’s budget will be balanced without the requirement for a contribution from the Rate Stabilization Reserve.

**Prior and projected increases:**

2017	0%
2018	2.0% (Year 2 of the Balanced Budget Objective)
2019	4.1% (Year 3 of the Balanced Budget Objective)
2020	4.1% (Year 4 of the Balanced Budget Objective)
2021	4.1% (Year 5 of the Balanced Budget Objective)
2022	4.1% (Year 6 of the Balanced Budget Objective)
2023	4.1% (Year 7 of the Balanced Budget Objective)
2024-27	4.1% (For each of those 4 years)
2028	2.0% (2028 being Year 10 of the Balanced Budget Objective)

The 2018 recommendations adopted assumed that existing service levels would be maintained and did not contemplate significant service enhancements. Therefore, any additional costs to be incurred as a result of the implementation of the Regional Food and Organic Waste Management Program would require additional funding.

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### **EWSWA Approved Budget Recommendations**

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The following are the full 2024 budget recommendations approved by the Authority Board at its November 7, 2023 meeting.

1. Approve the 2024 **Expenditure and Revenue budget estimate figures** excluding the municipal Total Waste Management Fee (Tip Fee) and the municipal Fixed Cost Assessment.
2. Increase the **Total Waste Management Fee** by \$1.00 per tonne to \$42.00/tonne from \$41.00/tonne. This is the fee assessed to municipalities for each tonne of refuse delivered for disposal. This results in a **\$112,370** increase based on the 2024 municipal tonnage level which is budgeted to equal 112,370 tonnes.
3. Increase the **fixed cost assessment** to Windsor and the 7 County municipalities based on the following chart. Fixed costs are assessed based on population per the 2021 census.

<b>Municipality</b>	<b>2023 Budgeted Fixed Cost Assessment</b>	<b>2024 Budgeted Fixed Cost Assessment</b>	<b>Year Over Year Increase</b>
<b>Windsor</b>	\$5,331,710	\$5,591,890	\$260,180
<b>Amherstburg</b>	\$546,120	\$572,780	\$26,660
<b>Essex</b>	\$492,540	\$516,580	\$24,040
<b>Kingsville</b>	\$513,510	\$538,570	\$25,060
<b>Lakeshore</b>	\$938,150	\$983,920	\$45,770
<b>Lasalle</b>	\$759,640	\$796,710	\$37,070
<b>Leamington</b>	\$689,040	\$722,660	\$33,620
<b>Tecumseh</b>	\$540,920	\$567,320	\$26,400
<b>Total County</b>	\$4,479,920	\$4,698,540	\$218,620
<b>Total</b>	\$9,811,630	\$10,290,430	<b>\$478,800</b>

(The sum of \$112,370 from Recommendation 2 and \$478,800 from Recommendation 3 equates to \$591,170. This represents a 4.1% increase to the 2023 budgeted total municipal assessment of \$14,418,800.)

4. Approve the **Fee Schedule** (see attached).
5. That any resultant surplus from 2023 operations be contributed to, or funded by, the Rate Stabilization Reserve.
6. That any resultant surplus/(deficit) from 2024 operations be contributed to, or funded by, the Rate Stabilization Reserve.

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## Discussion

Attached to this report are expenditure and revenue schedules showing 2024 budget figures as well as 2023 budget and projection figures. A summary table is presented as follows:

### Summary (Excluding Perpetual Care for Landfills 2 and 3)

	2023 Budget	2023 Projection	2024 Budget	2024 vs 2023
<b>EXPENDITURES</b>				
Operating Expenditures	\$35,106,390	\$35,282,725	\$36,768,840	
Capital out of Current	\$38,600	\$82,870	(\$47,000)	
<b>Total Expenditures</b>	<b>\$35,144,990</b>	<b>\$35,365,595</b>	<b>\$36,721,840</b>	
<b>REVENUE - Non-Municipal</b>				
ICI Tip Fees; Recycling Sales; Blue Box Funding; Other	(\$16,968,810)	(\$18,937,660)	(\$18,480,450)	
<b>Amount Required from Municipalities</b>	<b>\$18,176,180</b>	<b>\$16,427,935</b>	<b>\$18,251,390</b>	
<b>REVENUE - From Municipalities</b>				
Fixed Cost Allocation Admin+Compensation +Debenture)	(\$9,811,630)	(\$9,811,630)	(\$10,290,430)	
Total Waste Mgt Fee - 2023 112,370 Tonnes as Base:				
(2023 - 112,370 @ \$41) (2024 - 112,370 @ \$42)	(\$4,607,170)	(\$4,613,480)	(\$4,719,540)	
<b>Sub-Total - Revenue from Municipalities</b>	<b>(\$14,418,800)</b>	<b>(\$14,425,110)</b>	<b>(\$15,009,970)</b>	<b>4.10%</b>
Increase in Muni. Tonnes 2024 vs 2023 if realized:				
(2023 - 112,370) (2024 - 112,370) = 0 Tonnes @ \$42	\$0	\$0	\$0	
<b>Total Revenue from Municipalities</b>	<b>(\$14,418,800)</b>	<b>(\$14,425,110)</b>	<b>(\$15,009,970)</b>	
<b>(Deficit)</b>	<b>(\$3,757,380)</b>	<b>(\$2,002,825)</b>	<b>(\$3,231,420)</b>	

In order to balance the 2024 budget a (\$3,231,420) contribution from the Authority's Rate Stabilization Reserve will be required. This reserve is used to manage future years' tipping fees.

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### Population and Tonnage

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The following table shows the population and tonnage figures that are used to allocate and assess charges to the County municipalities and the City of Windsor in regard to the Fixed Cost Allocation and the Total Waste Management Fee (tipping fee).

<b>Municipality</b>	<b>Population (2021 Census)</b>	<b>Tonnes 2024</b>	<b>Tonnes 2023</b>
Windsor	229,660	58,920	58,920
County	192,970	53,450	53,450
Total	422,630	112,370	112,370

### 2023 Budgeted Deficit vs. 2023 Projected Deficit - \$1,754,555 Favourable

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The \$1,754,555 favourable variance between the 2023 budgeted deficit of (\$3,757,380) and the 2023 projected deficit of (\$2,002,825) is attributed to:

Revenue	Landfill Tipping Fees – Increase in IC&I Landfilled Material Tonnes & Tipping Fees	\$1,638,670
Revenue	Recycling – Increase in Sale of Recyclable Materials	\$260,600
Revenue	Landfill Tipping Fees – Increase in IC&I Organic & Other Non-Landfilled Material	\$121,445
Revenue	Misc. – Net decrease in Revenue from Various Programs	(\$45,555)
<b>Revenue</b>	<b>Favourable Variance</b>	<b>\$1,975,160</b>
Expenditure	Regional Landfill Other – Increase in Host Compensation - Town of Essex	(\$358,000)
Expenditure	Regional Landfill Operating – Increase in heavy equipment operator hours	(\$142,800)
Expenditure	Regional Landfill Operating – Net increase relating to Site Preparation for the Reverse Osmosis (“RO”) Leachate Processing Plant and leachate management costs	(\$24,050)
Expenditure	Misc. – Net decrease in Expenditures from Various Programs	\$304,245
<b>Expenditure</b>	<b>Unfavourable Variance</b>	<b>(\$220,605)</b>
<b>Variance</b>	<b>Budget vs Projection – Favourable</b>	<b>\$1,754,555</b>

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**2023 Budgeted Deficit (\$3,757,380) vs. 2024 Budgeted Deficit (\$3,231,420) - \$525,960 Favourable Variance**

Revenue	Landfill Tipping Fees – Increase in IC&I Landfilled Material Tonnes & Tipping Fees	\$1,517,610
Revenue	Municipalities – Increase in the Allocation of Fixed Costs & Price Per Tonne	\$591,170
Revenue	Regional Landfill Operating – Contribution from the Rate Stabilization and Regional Landfill Reserve to assist with cost relating to leachate management activities	\$1,326,130
Revenue	Misc. – Net decrease in Revenue from Various Programs	(\$164,150)
Revenue	Recycling – Decrease in Stewardship Ontario Blue Box Funding	(\$528,940)
Revenue	Recycling - Decrease in Sale of Recyclable Materials	(\$639,010)
<b>Revenue</b>	<b>Favourable Variance</b>	<b>\$2,102,810</b>
Expenditure	Regional Landfill Operating - Increase in costs to manage leachate which includes costs to haul, treat, RO Plant Rental and RO Consumables	(\$2,174,230)
Expenditure	Regional Landfill Other – Increase in debenture contribution (Sun Life)	(\$190,530)
Expenditure	Regional Landfill Other – Increase payment made to Town of Essex (Host Compensation)	(\$166,040)
Expenditure	Regional Landfill Operating – Increase in heavy equipment operator contract cost and hours	(\$167,000)
Expenditure	Regional Landfill Operating – Contribution to the Regional Landfill Reserve for leachate management activities	(\$750,000)
Expenditure	HSP – Increase in contract labour and disposal fees - new contract	(\$379,800)
Expenditure	Misc. Other decreases in expenditures from various programs	\$127,310
Expenditure	Recycling – Decrease in costs to operate the City of Windsor Blue Box Collection program	\$532,910

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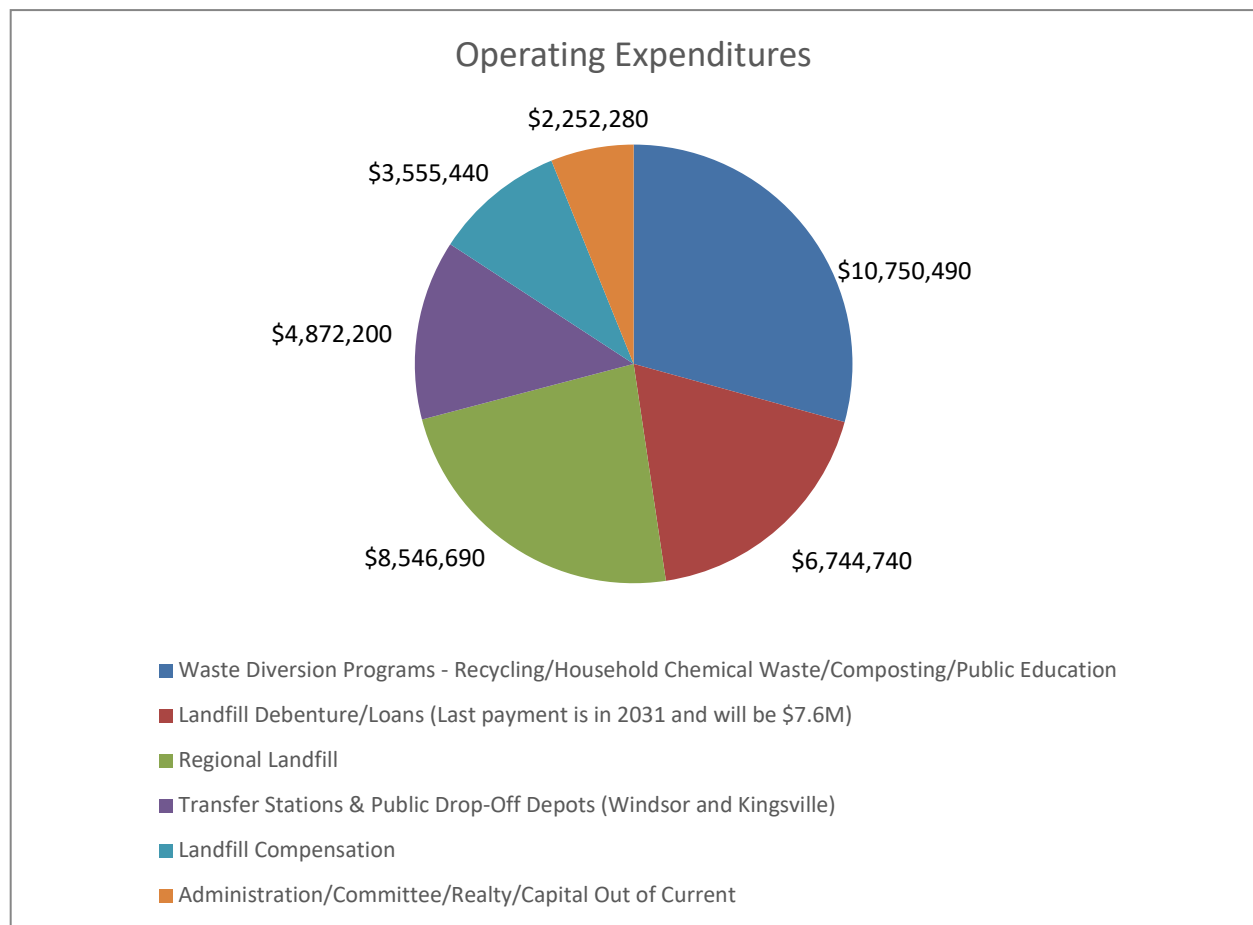
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Expenditure	Recycling – Decrease in costs to operate the City of Windsor Blue Box Collection program	\$715,000
Expenditure	Recycling – Decrease in costs relating to the processing of Blue Box material	\$875,530
<b>Expenditure</b>	<b>Unfavourable Variance</b>	<b>(\$1,576,850)</b>
<b>Variance</b>	<b>2023 Budget vs 2024 Budget – Favourable</b>	<b>\$525,960</b>

**Budget Summary by Program**



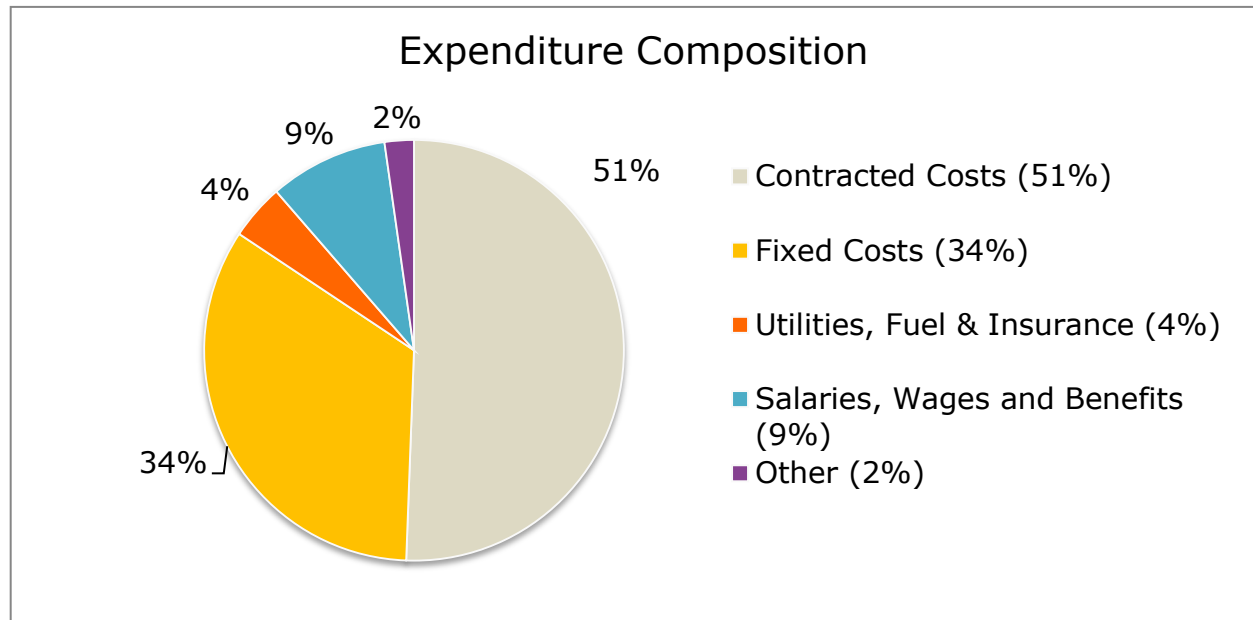


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**2024 Budgeted Total Fees Assessed to Municipalities**

The following table shows the total fees to be assessed to each of the municipalities:

	<b>2024 Fixed Cost Assessment</b> (Based on population)	<b>2024 Tip Fees</b> (Based on waste delivered for disposal)	<b>2024 Total</b>	<b>2023 Total</b>
<b>WINDSOR</b>	<b>\$5,591,890</b>	<b>\$2,474,640</b>	<b>\$8,066,530</b>	<b>\$7,747,430</b>
AMHERSTBURG	\$572,780	\$308,700	\$881,480	\$847,470
ESSEX	\$516,580	\$260,400	\$776,980	\$746,740
KINGSVILLE	\$538,570	\$256,200	\$794,770	\$763,610
LAKESHORE	\$983,920	\$495,600	\$1,479,520	\$1,421,950
LASALLE	\$796,710	\$369,600	\$1,166,310	\$1,120,440
LEAMINGTON	\$722,660	\$294,000	\$1,016,660	\$976,040
TECUMSEH	\$567,320	\$260,400	\$827,720	\$795,120
<b>TOTAL COUNTY</b>	<b>\$4,698,540</b>	<b>\$2,244,900</b>	<b>\$6,943,440</b>	<b>\$6,671,370</b>
<b>TOTAL WINDSOR AND COUNTY</b>	<b>\$10,290,430</b>	<b>\$4,719,540</b>	<b>\$15,009,970</b>	<b>\$14,418,800</b>

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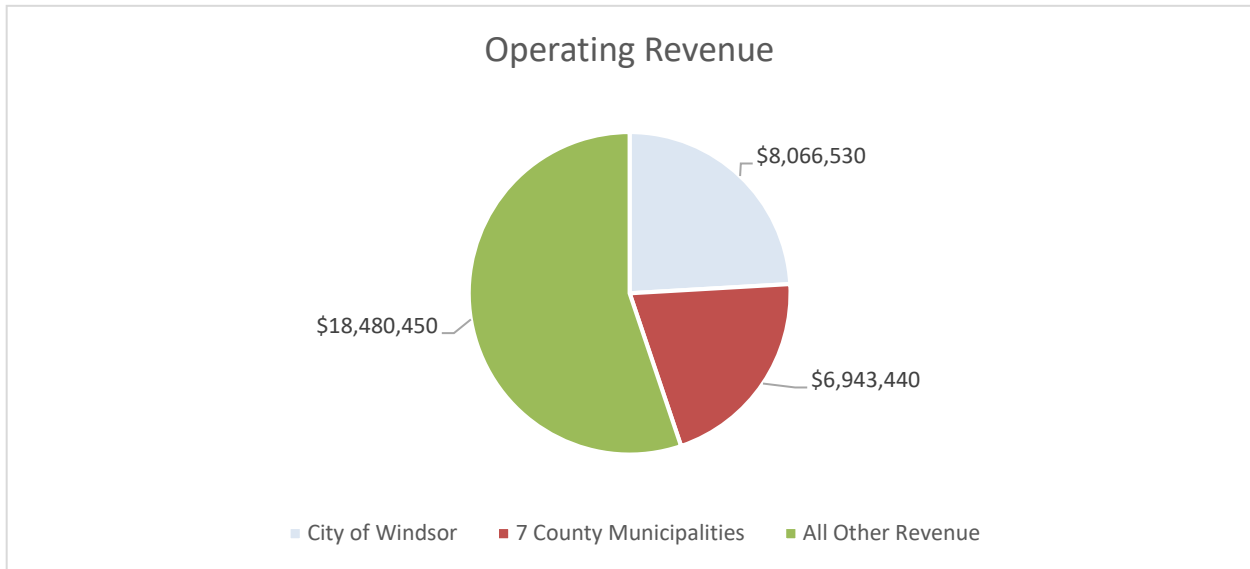
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**Budget Revenue by Source**

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**Perpetual Care Assessments to closed Landfill #3 and closed Landfill #2 Municipalities**

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In addition to the assessment amounts shown in the table on the previous pages the following table shows the assessment amounts applicable only to Landfill #3 and Landfill #2 municipalities.

**Perpetual Care - Closed Landfill #3**

Municipality	Share of Perpetual Care Expenditure	2024 Municipal Assessment	2023 Municipal Assessment	Year Over Year (Decrease) Assessment
<b>Windsor</b>	91.84%	\$369,555	\$480,911	(\$111,356)
<b>Lakeshore</b>	4.76%	\$34,903	\$43,007	(\$8,104)
<b>Tecumseh</b>	3.40%	\$24,932	\$30,722	(\$5,790)
<b>Total</b>	100.00%	\$429,390	\$554,640	(\$125,250)

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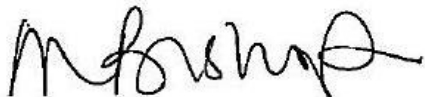
**Perpetual Care - Closed Landfill #2**

<b>Municipality</b>	<b>Share of Perpetual Care Expenditure</b>	<b>2024 Municipal Assessment</b>	<b>2023 Municipal Assessment</b>	<b>Year Over Year (Decrease) Assessment</b>
<b>Leamington</b>	74.90%	\$224,296	\$247,926	(\$79,304)
<b>Kingsville</b>	25.10%	\$75,164	\$83,084	(\$7,920)
<b>Total</b>	100.00%	\$299,460	\$331,010	(\$31,550)

**Recommendation**

1. **THAT** the Council of the County of Essex approve the 2024 Essex-Windsor Solid Waste Authority budget and a 4.1% increase to the 2023 total municipal assessment of \$14,418,800 based on a fixed cost allocation calculated on population and a Total Waste Management Fee of \$42.00 per tonne fee for refuse delivered for disposal. The overall 2024 assessment to the City of Windsor and the County of Essex municipalities will be \$15,009,970.

Respectfully Submitted



Michelle Bishop, CPA  
General Manager



Steffan Brisebois, CPA  
Manager, Finance & Administration

**Attachments**

- Operating Budget Summary Table
- Revenue Summary Table
- Schedule of Fees
- 15 Year Budget Forecast

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

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

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

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

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

Revenue Summary Table

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

\$15,009,970

### Revenue Summary Table

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

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

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

Rate Type - Municipal	2024 Rate	2023 Rate	Unit of Measure	Description
Municipally Delivered Refuse - Total Waste Management Fee	<b>\$42.00</b>	\$41.00	Per Tonne	
Water & Waste Water Treatment Plant Residue	\$64.00	\$62.00	Per Tonne	
Municipally Delivered Pallets	See Organics	See Organics	Per Tonne	
Municipally Delivered Street Sweepings	\$14.00	\$12.00	Per Tonne	
Municipally Delivered Organics	\$43.00	\$42.00	Per Tonne	
Non-Residentially Collected Refuse	\$43.00	\$30.00	Per Tonne	Re: Construction and Demolition
Rate Type - Residential	2024 Rate	2023 Rate	Unit of Measure	Description
Refuse - Residentially Delivered	4 Loads at \$5	4 Loads at \$5	Kilograms	If weight is 100kg or less.
Refuse - Residentially Delivered - After \$5 Loads Exhausted (See also minimum charge below)	\$105.00	\$105.00	Per Tonne	
Refuse - Residentially Delivered - Minimum Fee (Applies after \$5 loads are exhausted)	\$10.00	\$10.00	Minimum Flat Fee	If load is less than 100 kg and \$5 loads exhausted.
Organics - Residentially Delivered Leaves, Tree Trimmings, Brush, Other	No Charge	No Charge	Per Load	
Organics - Residentially Delivered Grass	\$3 Per Bag \$15 Per Truck or Trailer	\$3 Per Bag \$15 Per Truck or Trailer	Each	
Other - Tires - Passenger	\$0.00	\$0.00	Per Tire	Revised January 2021 - No longer allowed
Other - Tires - Light Truck	\$0.00	\$0.00	Per Tire	to charge fo tire disposal.
Other - Tires - Medium Truck	\$0.00	\$0.00	Per Tire	
Other - Tires - Farm Tractor	\$0.00	\$0.00	Per Tire	
Other - Residential Pallets	\$53.00	\$51.00	Per Tonne	
Other Refrigerants	\$20.00	\$20.00	Per Unit	
Other - Railway Ties	\$105.00	\$105.00	Per Tonne	
Other - White Goods	No Charge	No Charge	Per Unit	
Other - Recyclables	No Charge	No Charge	Per Load	
Other - Household Chemical Waste	No Charge	No Charge	Per Load	



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

Rate Type - Industrial / Commercial/ Institutional (ICI)	2024 Rate	2023 Rate	Unit of Measure	Description
Refuse - ICI Refuse Delivered to the Regional Landfill	\$66.00	\$64.00	Per Tonne	Gate Rate
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$61.00	\$59.00	Per Tonne	1,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$60.00	\$58.00	Per Tonne	2,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$59.00	\$57.00	Per Tonne	3,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$58.00	\$56.00	Per Tonne	4,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$57.00	\$55.00	Per Tonne	5,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$56.00	\$54.00	Per Tonne	10,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$52.00	\$50.00	Per Tonne	20,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$45.00	\$43.00	Per Tonne	30,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered to Transfer Stations	\$73.00	\$70.00	Per Tonne	Gate Rate
Refuse - ICI Delivered Refuse	\$7.30	\$7.00	Minimum Fee	Minimum Fee
Organics - ICI Organics Delivered to Transfer Stations or Regional Landfill	\$53.00	\$51.00	Per Tonne	
Organics - ICI Delivered Organics	\$5.30	\$5.10	Minimum Fee	Minimum Fee
Other - Asbestos	\$150.00	\$150.00	Per Tonne	+ \$150 Per Load Flat Fee
Other - Dig Out Fee	\$75.00	\$75.00	Per Dig Out	
Other - Contaminated Soil to be Landfilled	\$40.00	\$38.00	Per Tonne	
Other - Greenhouse Vines and/or Growing Medium to be Landfilled	\$45 (Jan-Aug) \$66 (Sept-Dec)	\$45.00	Per Tonne	
Other - ICI Pallets Delivered to Transfer Station #2 and Regional Landfill	\$53.00	\$51.00	Per Tonne	
Other - Refrigerants	\$20.00	\$20.00	Per Unit	
Other - Weigh Ticket	\$7.00	\$7.00	Per Ticket	
Other - Railway Ties	\$105.00	\$105.00	Per Tonne	
Other - White Goods Without Refrigerants	No Charge	No Charge	Per Unit	
Other - Recyclables	No Charge	No Charge	Per Load	
Approved Charities - Loads Delivered to Transfer Stations	\$19.00	\$17.00	Per Tonne	
Approved Charities - Loads Delivered to Transfer Stations - Minimum Fee	\$5.00	\$5.00	Minimum Fee	Minimum Fee
Approved Charities - Loads Delivered to Regional Landfill	\$0.00	\$0.00	Per Tonne	

**ESSEX-WINDSOR SOLID WASTE AUTHORITY**  
**EWSWA 15 Year Planning Forecast**  
**2023 - 2037**

YEAR		EXPENDITURES	NON-MUN REVENUE	REQUIRED FROM MUNI'S TO BALANCE BUDGET	PROJECTED ASSESSMENT TO MUNICIPALITIES	PROJECTED SURPLUS/ (DEFICIT) FOR THE YEAR	PROJECTED RESERVE BALANCE END OF YEAR	DIFFERENCE IN ANNUAL ASSESSMENT TO MUNICIPALITIES	% ANNUAL INCREASE IN MUNICIPAL ASSESSMENT
1	2017			<b>BUDGET</b>	<b>\$11,013,400</b>				0.00%
2	2018			<b>BUDGET</b>	<b>\$11,250,070</b>				2.00%
3	2019			<b>BUDGET</b>	<b>\$11,819,890</b>				4.10%
4	2020			<b>BUDGET</b>	<b>\$12,469,800</b>				4.10%
5	2021			<b>BUDGET</b>	<b>\$13,076,600</b>				4.10%
6	2022			<b>BUDGET</b>	<b>\$13,810,740</b>				4.10%
7	2023			<b>BUDGET</b>	<b>\$14,418,800</b>	(\$2,002,825)	\$9,669,819		4.10%
8	2024	\$36,721,840	\$18,480,450	\$18,241,390	\$15,009,970	(\$3,231,420)	\$5,589,139	\$591,170	4.10%
9	2025	\$32,180,372	\$16,133,942	\$16,046,429	\$15,625,379	(\$421,051)	\$5,168,088	\$615,409	4.10%
10	2026	\$32,793,636	\$16,358,099	\$16,435,537	\$16,266,019	(\$169,518)	\$4,998,570	\$640,641	4.10%
11	2027	<b>\$33,310,702</b>	<b>\$16,586,716</b>	<b>\$16,723,986</b>	<b>\$16,932,926</b>	<b>\$208,941</b>	<b>\$5,207,511</b>	<b>\$666,907</b>	4.10%
12	2028	\$32,355,476	\$15,319,885	\$17,035,591	\$17,271,585	\$235,994	\$5,443,505	\$338,659	2.00%
13	2029	\$33,040,439	\$15,557,695	\$17,482,744	\$17,617,016	\$134,273	\$5,577,778	\$345,432	2.00%
14	2030	\$33,726,428	\$15,800,240	\$17,926,188	\$17,969,357	\$43,168	\$5,620,946	\$352,340	2.00%
15	2031	\$34,351,599	\$16,047,613	\$18,303,986	\$18,328,744	\$24,757	\$5,645,703	\$359,387	2.00%
16	2032	\$34,857,416	\$16,299,911	\$18,557,505	\$18,695,319	\$137,814	\$5,783,517	\$366,575	2.00%
17	2033	\$35,466,506	\$16,557,234	\$18,909,272	\$19,069,225	\$159,953	\$5,943,470	\$373,906	2.00%
18	2034	\$35,595,402	\$16,819,680	\$18,775,722	\$19,450,610	\$674,887	\$6,618,357	\$381,385	2.00%
19	2035	\$36,121,367	\$17,087,353	\$19,034,014	\$19,839,622	\$805,608	\$7,423,965	\$389,012	2.00%
20	2036	\$36,663,533	\$17,360,357	\$19,303,176	\$20,236,414	\$933,238	\$8,357,203	\$396,792	2.00%
21	2037	\$37,222,516	\$17,638,798	\$19,583,718	\$20,641,142	\$1,057,424	\$9,414,627	\$404,728	2.00%
22	2038	\$37,798,818	\$17,922,785	\$19,876,033	\$21,053,965	\$1,177,932	\$10,592,559	\$412,823	2.00%

- Objective #1 - By 2027 to have a balanced budget and a favourable Rate Stabilization Reserve balance.
- Objective #2 - Post 2027 - To maintain a balanced budget and to reach a minimum Rate Stabilization Reserve balance of \$5M.
- 2025 - Reduced expenditures and revenue associated with producers assuming the net cost of the blue box program.
- The forecast does not include costs associated with a green bin program as these are difficult to define at this time. These surpluses may be reduced as a result of adding green bin costs for 2026 and subsequent budget years.