



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 4, 2024**

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

Process and Purpose

EWSWA Budget Approval Process

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

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

1. The **Authority's 2025 budget which includes a 4.1% increase** to what was assessed to the City of Windsor and the 7 County of Essex municipalities for 2024 totaling \$615,410.

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In addition, the municipal tonnages are projected to decrease from 112,370 tonnes in 2024 to 109,900 tonnes in 2025 as a result of the launch of the Green Bin program commencing in fall of 2025. The decrease is estimated to be 2,470 tonnes with a year-over-year decrease of **(\$106,210)** in the municipal tipping fees at the 2025 rate of \$43.00 per tonne.

As a result of the above, provided that the reduction in tonnes is realized, the actual overall increase in the municipal assessment for costs not related to the Green Bin Program is \$509,200 or **3.40%**.

The 2025 increase represents \$250,860 for County of Essex municipalities, in addition to the \$6,943,440 that was budgeted to be assessed to those municipalities for 2024. The municipalities' tonnages are budgeted at 52,700 tonnes, a decrease of 750 tonnes from the 2024 budget year.

The 2024 increase represents \$258,340 for the City of Windsor, in addition to the \$8,066,530 budgeted to be assessed to Windsor in 2024. The City of Windsor's tonnage is budgeted at 57,200 tonnes, a decrease of 1,720 tonnes from the 2024 budget year.

2. The **Authority's 2025 Green Bin Program budget** to be assessed to the City of Windsor and County of Essex. This cost equates to \$3,743,400. The 2025 figure represents \$1,379,850 for the County of Essex and \$2,363,550 for the City of Windsor.

Background

On November 5, 2024 the Board of the Essex-Windsor Solid Waste Authority met to deliberate the Authority's 2025 Operational Plan and Budget. After discussion, the budget was approved.

Budget Guidance

On September 11, 2024, following a presentation by the County of Essex Director, Financial Services/Treasurer regarding the preferred funding model for the Regional Food and Organics Waste Management Program (Green Bin Program), the Board of the Essex-Windsor Solid Waste Authority approved the following recommendation:

THAT the Board direct Administration to include the preferred Hybrid Funding Model for the Regional Food and Organics Waste Management Program (Green Bin Program) as part of the 2025 Operational Plan and Budget to be presented to the EWSWA Board for their consideration.

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Further, to guide the Authority Board as it deliberated the 2025 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.

15 Year Budget Forecast (attached to this report)

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)
2019-24	4.1% (Year 3-8 of the Balanced Budget Objective)
2025-27	4.1% (For each of those 3 years)
2028	3.75% (2028 being Year 10 of the Balanced Budget Objective)

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The 2018 recommendations adopted assumed that existing service levels would be maintained and did not contemplate significant service enhancements.

In March 2022 the Authority was provided a resolution from Essex County Council stating that all County Municipalities would participate in a regional solution for the collection and processing of organic waste material from urban settlement areas. Further in June 2024, Essex County Council resolved to include all rural households in the program.

Therefore, any additional costs to be incurred as a result of the implementation of the Regional Food and Organic Waste Management Program (Green Bin Program) would require additional funding.

EWSWA Approved Budget Recommendations

The following are the full 2025 budget recommendations approved by the Authority Board at its November 5, 2024 meeting.

1. Approve the 2025 **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 \$43.00/tonne from \$42.00/tonne. This is the fee assessed to municipalities for each tonne of refuse delivered for disposal.
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.

Municipality	2024 Budgeted Fixed Cost Assessment	2025 Budgeted Fixed Cost Assessment	Year Over Year Increase
Windsor	\$5,591,890	\$5,865,270	\$273,380
Amherstburg	572,780	600,780	28,000
Essex	516,580	541,830	25,250
Kingsville	538,570	564,890	26,320
Lakeshore	983,920	1,032,010	48,090
Lasalle	796,710	835,660	38,950
Leamington	722,660	757,980	35,320
Tecumseh	567,320	595,050	\$27,730
Total County	\$4,698,540	\$4,928,200	\$229,660
Total	\$10,290,430	\$10,793,470	\$503,040

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4. Approve the **Fee Schedule**, as attached to this report, exclusive of the municipal Total Waste Management Fee but inclusive of the per tonne rate increases outlined in the **Fee Schedule** for 2025.
5. Approve the Green Bin Program funding model for the City of Windsor and County of Essex at full cost recovery for the Program.
6. Approve the proposed staff enhancements as included in the 2025 Operational Plan and Budget.
7. That any resultant (deficit)/surplus from 2024 operations be contributed to or funded by the Rate Stabilization Reserve.
8. That any resultant (deficit)/surplus for 2025 be contributed to or funded by the Rate Stabilization Reserve.

Discussion

Attached to this report are expenditure and revenue schedules showing the 2025 budget figures as well as 2024 budget and projection figures. Summary tables have been presented below as follows:

Summary (Excluding Perpetual Care for Landfills 2 and 3)

In order to balance the 2025 budget a (\$352,525) contribution from the Authority's Rate Stabilization Reserve will be required. This reserve is used to manage future years' tipping fees.

	2024 Budget	2024 Projection	2025 Budget	2025 vs 2024
EXPENDITURES				
Operating Expenditures	\$36,768,840	\$36,055,120	\$37,141,520	
Capital out of Current	(\$47,000)	(\$1,920)	\$4,500	
Total Expenditures	\$36,721,840	\$36,053,200	\$37,146,020	
REVENUE - Non-Municipal				
ICI Tip Fees; Recycling Sales; Blue Box Funding; Other	(\$18,480,450)	(\$19,504,010)	(\$17,530,925)	
Amount Required from Municipalities	\$18,251,390	\$16,549,190	\$19,615,095	
REVENUE - From Municipalities				

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	2024 Budget	2024 Projection	2025 Budget	2025 vs 2024
Fixed Cost Allocation (Admin.+ Compensation + Debenture)	(\$10,290,430)	(\$10,290,430)	(\$10,793,470)	
Total Waste Mgt Fee - 2024 - 112,370 Tonnes as Base at \$43	(\$4,719,540)	(\$4,725,250)	(\$4,831,910)	
Sub-Total - Revenue from Municipalities	(\$15,009,970)	(\$15,015,680)	(\$15,625,380)	4.10%
Decrease in Muni. Tonnes 2024 vs 2025: (2,470 tonnes @ \$43)	\$0	\$0	\$106,210	(.07%)
Green Bin Program Cost Recovery	\$0	\$0	(\$3,743,400)	NEW
Total Revenue from Municipalities	(\$15,009,970)	(\$15,015,680)	(\$19,262,570)	
(Deficit)	(\$3,231,420)	(\$1,533,510)	(\$352,525)	

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Breakdown of the Municipal Assessment Between Windsor and Essex County Municipalities – Excluding the Green Bin Program

	2024 Budget	2025 Budget	Difference	
WINDSOR (Population 229,660)				
Fixed Cost Allocation-Based on Census Population	\$5,591,890	\$5,865,270		
2024 Tipping Fee @ \$42 - 58,920 Tonnes	\$2,474,640	\$2,533,560		
Sub-Total	\$8,066,530	\$8,398,830	(\$332,300)	4.1%
Change in Municipal Tonnes 2025 vs 2024:				
(2025 - 57,200) (2024 - 58,920) = (1,720) @ \$43		(\$73,960)	\$73,960	(0.9%)
Total Windsor	\$8,066,530	\$8,324,870	\$258,340	3.2%
COUNTY (Population 192,970)				
Fixed Cost Allocation-Based on Census Population	\$4,698,540	\$4,928,200		
2024 Tipping Fee @ \$42 - 53,450 Tonnes	\$2,244,900	\$2,298,350		
Sub-Total	\$6,943,440	\$7,226,550	(\$283,110)	4.1%
Change in Municipal Tonnes 2025 vs 2024:				
(2025 - 52,700) (2024 - 53,400) = (750) @ \$43		(\$32,250)	\$32,250	(0.5%)
Total County Municipalities	\$6,943,440	\$7,194,300	\$250,860	3.6%
TOTAL MUNICIPAL ASSESSMENT	\$15,009,970	\$15,519,170	\$509,200	3.4%

Breakdown of the Municipal Assessment Between the City of Windsor and the County of Essex – Green Bin Program

The following table provides a breakdown of the amounts to be assessed to the County of Essex and the City of Windsor based on the 2025 budgeted costs. The budget document considers the request made by the County of Essex to assess the cost of the Green Bin program to the County of Essex instead of directly to the 7 local municipalities. The assessment consists of 3 separate costs:

1. The cost to process each tonne of material, invoiced to the City and County based on the actual tonnage of material collected and delivered for processing.
2. The repayment cost for the purchase and delivery of the Green Bin Program cart and kitchen catcher, this cost is allocated based on the number of carts distributed. The repayment term is 5 years.
3. The balance of the program costs includes the cost paid to the contractor to collect the material, provide contract supervision, customer service, and the capital and operating cost to consolidate and transfer the material. This cost aligns with the collection contract language and is based on the number of households receiving service.

Due to the two-phase launch of the program, some costs such as unfinanced capital repayments and contributions to reserves have been delayed until all municipalities are participating in the program.

As part of the November 5, 2024 Authority Board meeting, Administration presented a report for information regarding the estimated Green Bin program costs for 2026 and 2027 once all municipalities began to participate in the program using known figures and estimates. The report has been included as an attachment for Council's information.

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	Processing Cost	Cart Allocation	Program Allocation	2025 Budget
City of Windsor				
Processing Cost - 1,713 t	\$235,380			\$235,380
Cart and Program Cost		\$231,780	\$1,896,390	\$2,128,170
Windsor Green Bin				\$2,363,550
County of Essex				
Processing Cost - 916 t	\$125,870			\$125,870
Cart and Program Cost		\$135,030	\$1,118,950	\$1,253,980
County Green Bin				\$1,379,850
Total Program	\$361,250	\$366,810	\$3,015,340	\$3,743,400

Program & Cart Allocation Cost	\$3,382,150
Total Number of Households in 2025	<u>120,835</u>
Estimated Price Per Household (11 weeks)	<u><u>\$ 28</u></u>

Population and Tonnage

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).

Municipality	Population (2021 Census)	Tonnes 2024	Tonnes 2025
Windsor	229,660	58,920	57,200
County	192,970	53,450	52,700
Total	422,630	112,370	109,900

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2024 Budgeted Deficit vs. 2024 Projected Deficit - \$1,697,910 Favourable

The \$1,697,910 favourable variance between the 2024 budgeted deficit of (\$3,231,420) and the 2024 projected deficit of (\$1,533,510) is attributed to:

Revenue	Landfill Tipping Fees – Increase in IC&I landfilled material	\$731,390
Revenue	Sale of Recyclable Material – Higher commodity prices	\$620,900
Revenue	Various Programs - Increase in revenues	\$233,880
Revenue	Landfill Tipping Fees – Increase in IC&I organic & other non-landfillable material	\$360,230
Expenditure	Regional Landfill Operating – Net leachate management costs (hauling, treatment, reserve contribution)	\$187,300
Expenditure	HSP – Less tonnes of hazardous waste than budgeted	\$201,100
Expenditure	Recycling – Non-eligible source recycling program costs	(\$82,300)
Expenditure	Various Programs – Less expenditures than budgeted	\$38,170
Expenditure	Regional Landfill Other – Increase in the Town of Essex host compensation due to more landfillable tonnes	(\$92,760)
Expenditure	Regional Landfill Other – Increase in cell development costs associated with the development of Cell 5 and future cells	(\$500,000)
Variance	Budget vs Projection - Favourable	\$1,697,910

2024 Budgeted Deficit (\$3,231,420) vs. 2025 Budgeted Deficit (\$352,525) - \$2,878,895 Favourable Variance

The \$2,878,895 favourable variance between the 2024 budgeted deficit of (\$3,231,420) and the 2025 projected deficit of (\$352,525) is attributed to:

Revenue	City of Windsor – Green Bin Program cost recovery & cart reimbursement	\$2,363,550
Revenue	County of Essex – Green Bin Program cost recovery & cart reimbursement	\$1,379,850
Revenue	Regional Landfill – Increase in IC&I revenues due to an increase in the gate rate	\$1,304,890
Revenue	Regional Landfill – Increase in revenue from more tonnes of daily non-landfillable material	\$565,200

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Revenue	Annual municipal fixed costs allocation & Municipal Tipping fee increase	\$509,200
Revenue	Recycling – Container MRF rent	\$293,500
Revenue	Misc. - Increases in various programs	\$74,345
Revenue	Recycling – Sale of recyclable material	(\$2,381,060)
Revenue	Recycling - Stewardship Ontario funding	(\$1,721,100)
Expenditure	Recycling – Collection and processing costs	\$5,993,700
Expenditure	Recycling – Admin., building & equipment	\$617,300
Expenditure	Regional Landfill Other – Decrease in host compensation due to fewer tonnes	\$123,740
Expenditure	Regional Landfill Other – Sun Life Debenture	(\$196,930)
Expenditure	Regional Landfill Other– Cell Construction	(\$575,950)
Expenditure	All Programs – Increase due to negotiated CUPE and non-union settlements	(\$158,770)
Expenditure	All Programs – Increase in costs of various programs	(\$569,170)
Expenditure	Regional Landfill – Increase in the contribution to the Regional Landfill	(\$1,000,000)
Expenditure	Green Bin – Full program costs net of one-time reserve contribution	(\$3,743,400)
Variance	2024 Budget vs 2025 Budget - Favourable	\$2,878,895

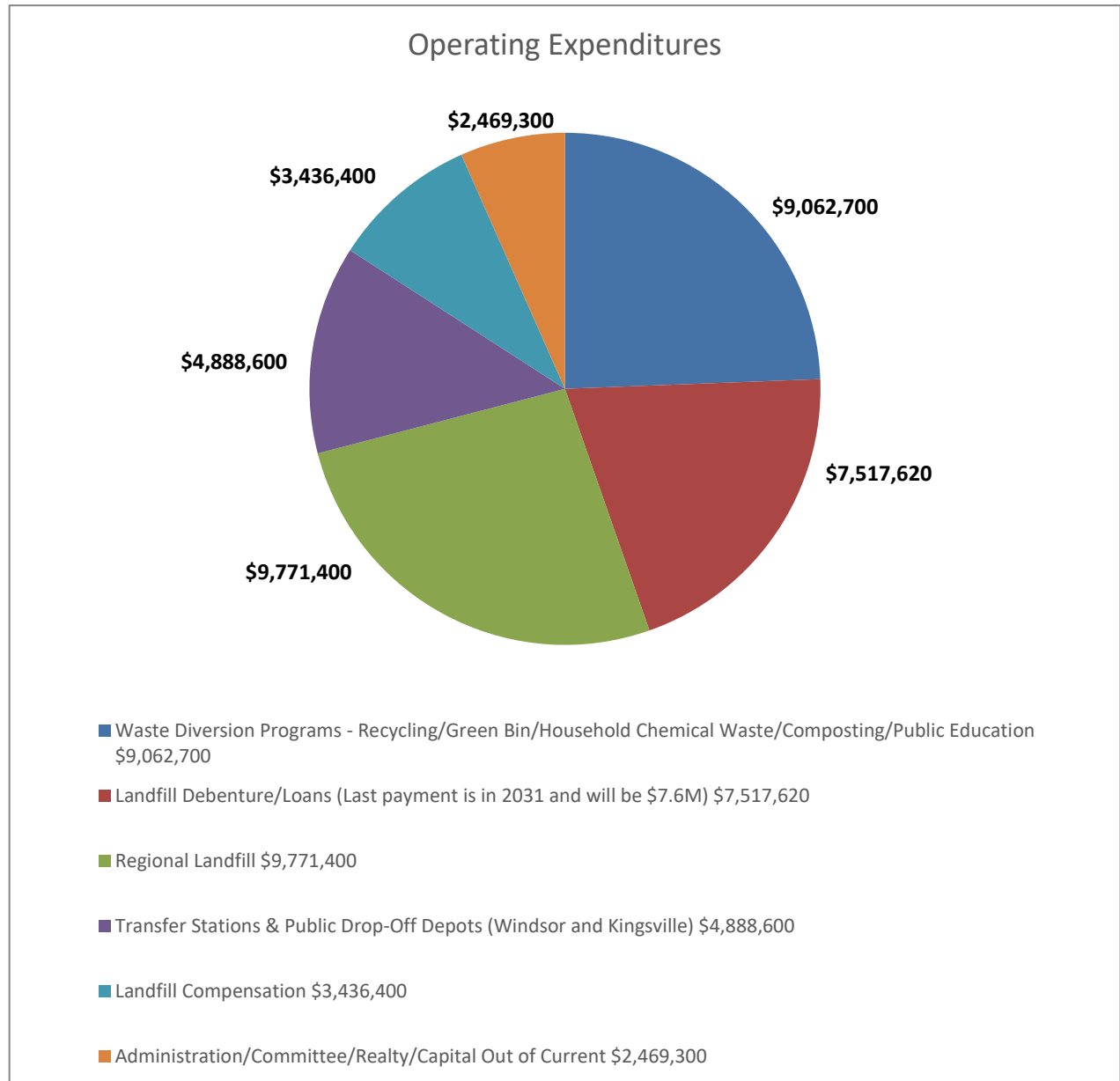
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2025 EWSWA Operational Plan and Budget

Budget Summary by Program

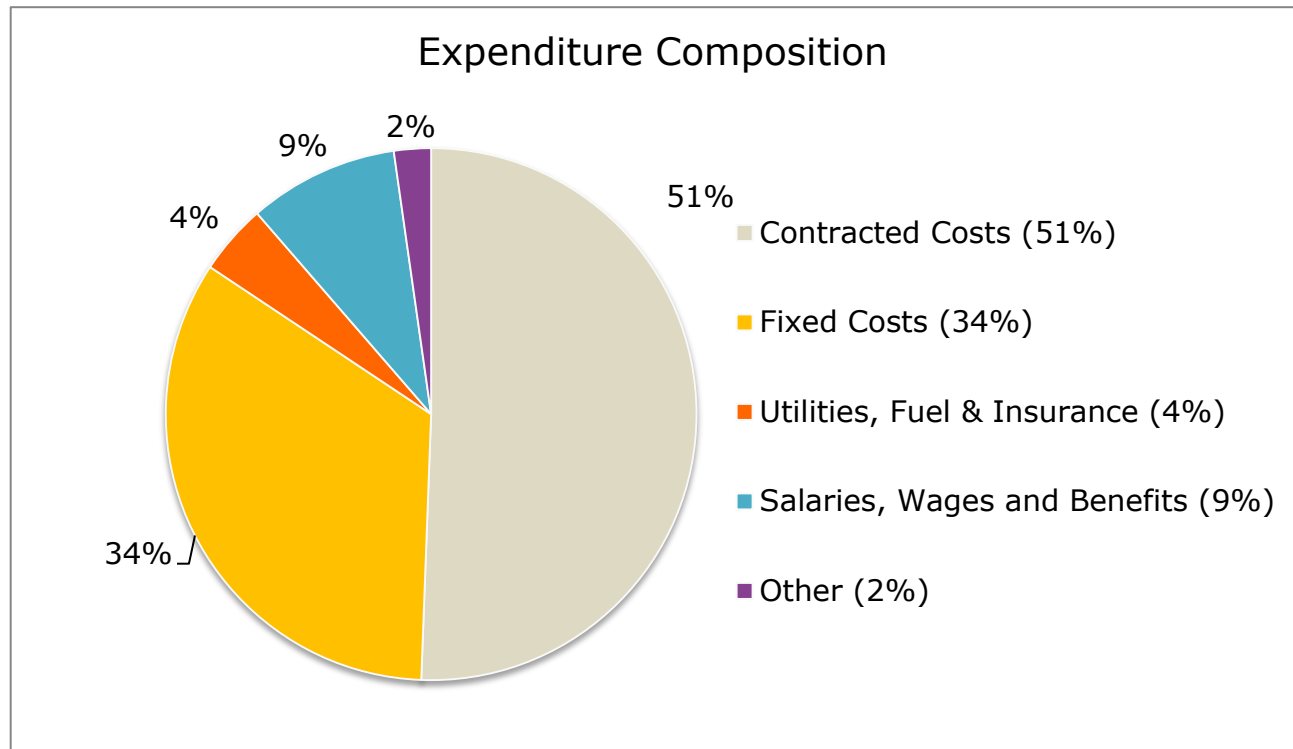


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2025 Budgeted Total Fees Assessed to Municipalities

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

	2025 Fixed Cost Assessment (Based on population)	2025 Tip Fees (Based on waste delivered for disposal)	2025 Total	2024 Total
Windsor	\$5,865,270	\$2,459,600	\$8,325,870	\$8,066,530
Amherstburg	\$600,780	\$318,200	\$918,980	\$881,480
Essex	\$541,830	\$266,600	\$808,430	\$776,980
Kingsville	\$564,890	\$262,300	\$827,190	\$794,770
Lakeshore	\$1,032,010	\$494,500	\$1,526,510	\$1,479,520
Lasalle	\$835,660	\$365,500	\$1,201,160	\$1,166,310
Leamington	\$757,980	\$301,000	\$1,058,980	\$1,016,660
Tecumseh	\$595,050	\$258,000	\$853,050	\$827,720
Total County	\$4,928,200	\$2,266,100	\$7,194,300	\$6,943,440
Total Windsor and County	\$10,793,470	\$4,725,700	\$15,519,170	\$15,009,970

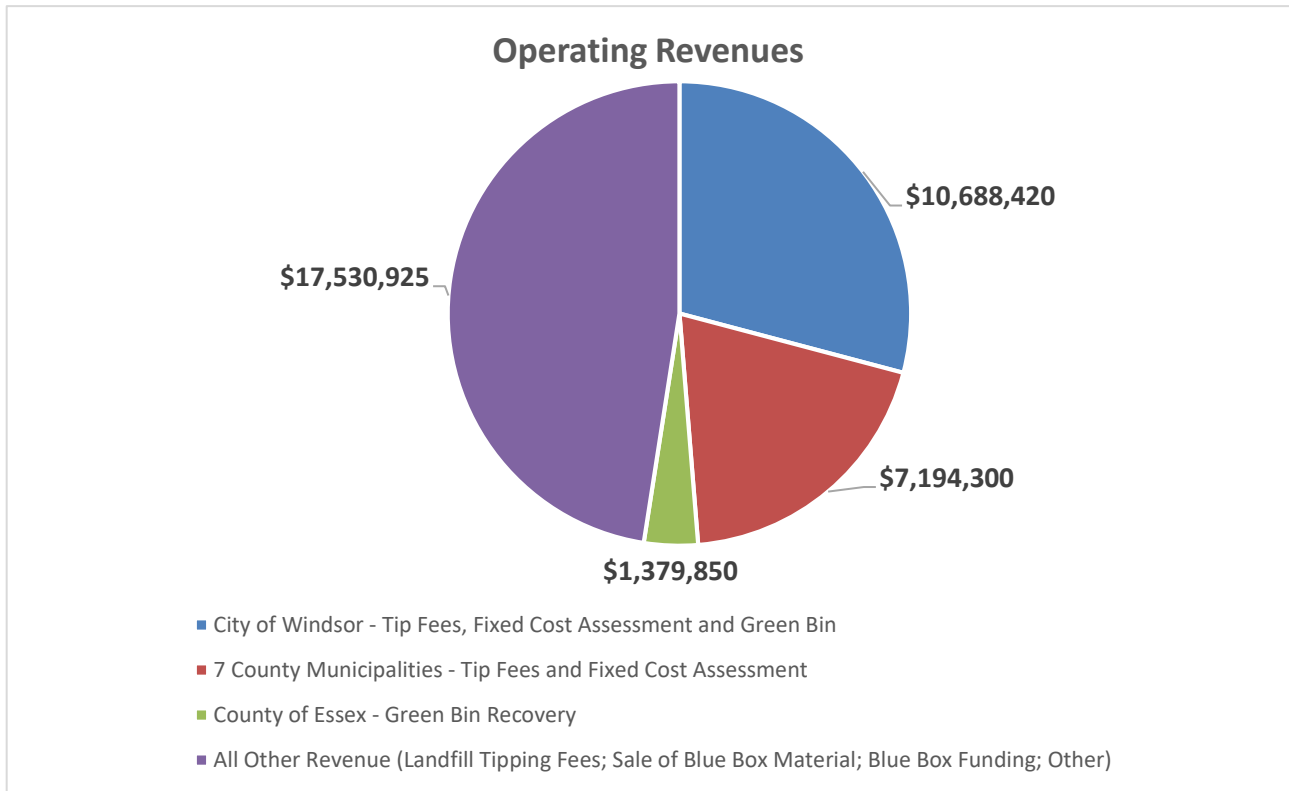
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Budget Revenue by Source



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

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	2025 Municipal Assessment	Year Over Year (Decrease) Assessment
Windsor	91.84%	\$369,555	\$390,513	\$20,958
Lakeshore	4.76%	\$34,903	\$35,989	\$1,086
Tecumseh	3.40%	\$24,932	\$25,708	\$776
Total	100.00%	\$429,390	\$452,210	\$22,820

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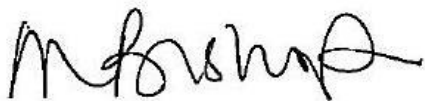
Perpetual Care - Closed Landfill #2

Municipality	Share of Perpetual Care Expenditure	2024 Municipal Assessment	2025 Municipal Assessment	Year Over Year (Decrease) Assessment
Leamington	74.90%	\$224,296	\$228,370	\$4,074
Kingsville	25.10%	\$75,164	\$76,530	\$1,366
Total	100.00%	\$299,460	\$304,900	\$5,440

Recommendation

1. **THAT** the Council of the County of Essex approve the 2025 Essex-Windsor Solid Waste Authority budget and 4.1% increase to the 2024 total municipal assessment of \$15,009,970 based on a fixed cost allocation calculated on population and a Total Waste Management Fee of \$43.00 per tonne fee for refuse delivered for disposal. The overall 2025 assessment to the City of Windsor and the County of Essex municipalities will be \$15,519,170.
2. **THAT** the Council of the County of Essex approve the 2025 Essex-Windsor Solid Waste Authority Green Bin Program budget representing a total cost of \$3,743,400, with the costs to be assessed to the City of Windsor and the County of Essex.

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
- EWSWA Board Report -2025 Green Bin Program Overview

2025 EWSWA Budget
Operating Budget Summary Table (Including Perpetual Care)

Operating Expenditures	2024 Budget \$	2024 Projection \$	2025 Budget \$
Committee Expenses	13,000	6,530	13,000
Administration	2,258,750	2,317,500	2,323,700
Total - Administration & Committee	2,271,750	2,324,030	2,336,700
Realty	27,530	16,600	128,100
Total - Realty	27,530	16,600	128,100
Recycling Program	8,163,390	8,208,640	1,939,400
Hazardous or Special Waste Program	723,900	621,350	629,800
Waste Reduction/ Reuse	1,505,200	1,347,100	1,509,600
Green Bin Program	0	0	4,658,100
Advertising/ Public Education	358,000	390,550	325,800
Total - 4R's Programs	10,750,490	10,567,640	9,062,700
Regional Landfill - Operating Expenditures	8,546,690	7,369,710	9,771,400
Total - Landfill Operations	8,546,690	7,369,710	9,771,400
Transfer Stn. 1 (Windsor)	2,390,800	2,428,500	2,409,900
Transfer Stn. 2 (Kingsville)	876,100	907,500	917,200
Public Drop-Off (Windsor)	1,605,300	1,506,210	1,561,500
Total Transfer Stations and Waste Depot Operations	4,872,200	4,842,210	4,888,600
Sub-Total Operating Exp. Before "Reg. Landfill - Other" Expenses	26,468,660	25,120,190	26,187,500
Contrib. to Reg. Landfill Debt Retirement Reserve - Sun Life Debenture (Last Pmt. 2031)	6,069,930	6,069,930	6,266,860
Contribution to Regional Landfill Perpetual Care Reserve - Scheduled to Resume in 2032	0	0	0
Town of Essex Compensation	3,468,540	3,561,300	3,344,800
Annual Residential Compensation	86,900	94,400	91,600
Loan Repayment to Reserves - Landfill Cell Development	649,810	1,184,300	1,225,760
Loan Interest - Cell #3 South	25,000	25,000	25,000
Total - Regional Landfill - Other	10,300,180	10,934,930	10,954,020
Sub-Total Operating Expenditures (Including Reg. Landfill - Other)	36,768,840	36,055,120	37,141,520

2025 EWSWA Budget
Operating Budget Summary Table (Including Perpetual Care)

Other Expenditures	2024 Budget \$	2024 Projection \$	2025 Budget \$
Landfill #2 Perpetual Care - Current Year Expenditures	344,000	341,030	344,900
Landfill #3 Perpetual Care - Current Year Expenditures	774,900	618,900	667,500
Total - Perpetual Care Costs - Landfill Sites #2 & #3	1,118,900	959,930	1,012,400
Recycling	12,500	16,400	6,500
Green Bin [2024 Budget initially recorded in the Waste Reduction Program]	1,644,400	362,900	14,486,330
Regional Landfill	401,600	128,400	2,040,900
Transfer Station #2 (Kingsville)	58,000	277,200	52,500
Transfer Station #1 (Windsor)	110,000	0	110,000
Windsor Depot	8,000	24,000	6,000
Regional Landfill - Other	8,965,000	9,545,890	3,688,000
Total - Capital Works	11,199,500	10,354,790	20,390,230
Grand Total - Operating, Perpetual Care and Capital Expenditures	49,087,240	47,369,840	58,544,150
Total - Revenue	45,855,820	46,091,620	58,191,625
Total - Excess of Expenditures over Revenues	(3,231,420)	(1,278,220)	(352,525)

Summary Excess Revenue over Expenses Surplus (Deficit) Comprised of the Following:	2024 Budget \$	2024 Projection \$	2025 Budget \$
Operations Deficit - Contribution From Rate Stabilization Reserve	(3,231,420)	(1,533,510)	(352,525)
Landfill #2 Accum. Surplus at end of year	0	40,000	0
Landfill #3 Accum. Surplus at end of year	0	215,290	0
Total - Deficit for Year	(3,231,420)	(1,278,220)	(352,525)

Revenue Summary Table

Account Number	Program	Revenue Re: Regular Operations	2024 Budget \$	2024 Projection \$	2025 Budget \$
6510	Regional Landfill - Other (710)	Municipal Allocation of Fixed Costs - Admin., Debenture, Compensation	\$10,290,430	\$10,290,430	\$10,793,470
6520	Regional Landfill - Other (710)	Total Waste Management Fee - Municipally Delivered Refuse	4,719,540	4,725,250	4,725,700
6521	Regional Landfill - Other (710)	Tipping Fees - Municipally Delivered - Organics	711,650	732,720	737,000
6622	Regional Landfill - Other (710)	Tipping Fees - Residentially Delivered - Refuse	756,000	627,130	682,500
6630	Regional Landfill - Other (710)	Tipping Fees - Residential Customers - Flat Fee for Refuse	209,520	241,670	332,000
6625	Regional Landfill - Other (710)	Tipping Fees - Residentially Delivered - Grass	3,000	5,360	3,000
6627	Regional Landfill - Other (710)	Tipping Fees - Residential & ICI Delivered - Refrigerants	25,000	30,200	27,000
6620	Regional Landfill - Other (710)	Tipping Fees - ICI - Refuse - Landfilled	9,152,810	9,884,200	10,457,700
6671	Regional Landfill - Other (710)	Tipping Fees - ICI - Organics & Other Non-Landfilled Materials	571,200	931,430	1,136,400
6699	Regional Landfill - Other (710)	Tipping Fees - Weigh Scale Receipts	26,800	28,940	26,800
6680	Regional Landfill - Other (710)	Tipping Fees - Asbestos and Dig Out Fees	22,500	32,480	22,500
6675	Regional Landfill - Other (710)	Interest Income on Overdue Tip Fees	500	500	500
6502	Regional Landfill - Other (710)	Miscellaneous Revenue - Inc. Wage Subsidies & CUPE Wage Recovery	17,000	19,300	17,000
6701	Regional Landfill - Other (710)	Interest Income - Current Bank Account	70,000	150,000	70,000
6770	Administration (710)	Recovery of Administration Costs from LF#2 Perp. Care	15,000	15,000	15,000
6770	Administration (710)	Recovery of Administration Costs from LF#3 Perp. Care	31,500	31,500	31,500
6520	Administration (710)	Admin. Recovery of Wages & Benefits from LF#2 Perp.Care	5,000	5,000	5,000
6521	Administration (710)	Admin. Recovery of Wages & Benefits from LF#3 Perp.Care	15,000	15,000	15,000
6801	Administration (710)	Contribution from Waste Reduction Reserve - Organics Waste Management Plan	128,000	33,000	0
6677	Recycling (702)	Sale of Recyclable Goods	1,721,100	2,342,000	0
6771	Recycling (702)	LCBO Bottle Deposit (Paid by the Beer Store)	38,000	38,000	0
6799	Recycling (702)	Stewardship Ontario/Waste Diversion Organization	2,381,060	2,432,000	0
6712	Recycling (702)	Wash Bay Rental - Recycling Program	0	0	10,000
6710	Recycling (702)	Container MRF Lease - HGC Management	0	45,000	135,000
6711	Recycling (702)	Container MRF Additional Rent - HGC Management	0	42,600	158,500
6679	Recycling (702)	Sale of Blue Boxes	29,000	23,000	0
6678	Recycling (702)	Recovery from Contractor - Residual Hauling (Cont. Comp./Fibre Trailer)	76,800	60,000	0
6874	Recycling (702)	Contribution from Recycling Reserve	110,580	114,580	0
6371	Waste Reduction (704)	County Municipalities - White Goods Collections	35,000	27,500	35,000
6372	Waste Reduction (704)	Electronics Recycling Revenue	64,500	60,000	60,000
6679	Waste Reduction (704)	Composter & Digester Sales to Public	5,000	1,600	3,000
6772	Waste Reduction (704)	Sale of Compost	230,000	230,000	230,000
6773	Waste Reduction (704)	Compost Delivery Fee to Residents	7,500	6,500	7,500
6874	Advertising (705)	Contribution from Waste Reduction Reserve - RE. Promotion & Education	20,000	20,000	0
6699	Advertising (705)	Circular Materials - Promotion & Education Funding	0	29,400	88,100
6710	Realty (701)	Rental Income - Farmland & Other	224,400	224,400	345,525
6770	Regional Landfill (706)	Contribution from Rate Stabilization Reserve - Leachate Management	576,130	0	0
6770	Regional Landfill (706)	Contribution from Regional Landfill Reserve - Leachate Management	750,000	500,000	1,325,000
6770	Regional Landfill (706)	Reg. LF Recovery of Wages & Benefits from LF#2 Perp.Care	44,000	54,000	62,000
6770	Regional Landfill (706)	Reg. LF Recovery of Wages & Benefits from LF#3 Perp.Care	48,000	73,000	82,500

Revenue Summary Table

Account Number	Program	Revenue Re: Regular Operations	2024 Budget \$	2024 Projection \$	2025 Budget \$
6370	HSW (703)	Small Business Revenue	28,000	26,600	28,000
6799	HSW (703)	Used Auto Battery Sales	15,000	27,300	25,000
6370	HSW (703)	Stewardship Funding - Disposal - Phase One	39,900	33,800	35,000
6370	HSW (703)	Stewardship Funding - Contract Labour & Fixed Costs - Phase One	131,000	124,800	125,000
6799	Transfer Station 2 (708)	Sale of Scrap Metal & Batteries	15,000	11,000	15,000
6774	Public Drop Off (709)	Sale of Scrap Metal	130,000	128,000	130,000
6799	Public Drop Off (709)	Circular Materials - Residential Recycling Depot Subsidy	0	45,500	137,200
6520	Green Bin (711)	City of Windsor - Program Cost Recovery	0	0	1,896,390
6520	Green Bin (711)	County of Essex - Program Cost Recovery	0	0	1,118,950
6370	Green Bin (711)	City of Windsor - Cart Reimbursement	0	0	231,780
6370	Green Bin (711)	County of Essex - Cart Reimbursement	0	0	135,030
6370	Green Bin (711)	City of Windsor - Processing Reimbursement	0	0	235,380
6370	Green Bin (711)	County of Essex - Processing Reimbursement	0	0	125,870
6770	Green Bin (711)	Contribution from the Waste Reduction Reserve - P&E	0	0	914,700
	Sub-Total	Recurring Revenue Re: Regular Operations	\$33,490,420	\$34,519,690	\$36,793,495

Account Number	Program	Revenue Re: Landfill #2 and Landfill #3 Perpetual Care	2024 Budget \$	2024 Projection \$	2025 Budget \$
6522	Perpetual Care #2 (780)	Contribution from Municipalities	\$299,460	\$299,460	\$304,900
8704	Perpetual Care #2 (999)	Prior Year's Accumulated Surplus Used to Fund Operations	44,540	81,570	40,000
6522	Perpetual Care #3 (781)	Contribution from Municipalities	429,390	429,390	452,210
8705	Perpetual Care #3 (999)	Prior Year's Accumulated Surplus Used to Fund Operations	345,510	404,800	215,290
	Sub-Total	Revenue Re: Landfill #2 and Landfill #3 Perpetual Care	\$1,118,900	\$1,215,220	\$1,012,400

Revenue Summary Table

Account Number	Program	Revenue Re: Capital and Non-Recurring	2024 Budget \$	2024 Projection \$	2025 Budget \$
6750	Regional Landfill (706)	Sale of Surplus Equipment - Tractor/Truck/Dozer	\$20,500	\$12,500	\$135,000
6815	Regional Landfill (706)	Contrib. from Equipment Replacement Reserve (ERR) - Pickup Truck	39,500	14,400	40,000
6815	Regional Landfill (706)	Contribution from ERR - Leachate Aerator	60,000	58,500	0
6815	Regional Landfill (706)	Contribution from ERR - Leachate Pumps	120,000	0	0
6815	Regional Landfill (706)	Contribution from ERR - Mowing Equipment	10,000	39,400	0
6815	Regional Landfill (706)	Contribution from ERR - Lawn Tractor	0	0	160,000
6815	Regional Landfill (706)	Contribution from ERR - Bull Litter Fence	86,100	0	86,100
6815	Regional Landfill (706)	Contribution from ERR - Asphalt Paving	0	0	150,000
6815	Regional Landfill (706)	Contribution from ERR - Methane Detection Maintenance Building	75,000	0	75,000
6815	Regional Landfill (706)	Loan from ERR - Bull Dozer	0	0	1,405,300
6815	Green Bin (711)	Contribution from Waste Reduction - Computer Hardware	0	0	12,000
6815	Green Bin (711)	Contribution from Waste Reduction - Pickup Truck	0	0	75,000
6815	Green Bin (711)	Contribution from Waste Reduction - Decal	0	0	3,000
6815	Green Bin (711)	Contribution from Waste Reduction - Front End Loader	0	0	360,000
6815	Green Bin (711)	Loan from ERR - SSO Transfer Station	0	0	1,757,590
6815	Green Bin (711)	Contribution from ERR - [formally in Waste Reduction] - SSO Transfer Station	858,800	362,900	2,263,600
6815	Green Bin (711)	Loan from ERR - [formally in Waste Reduction] - SSO Transfer Station at RL	785,600	0	200,00
6815	Green Bin (711)	Loan from ERR & Reg Landfill Debt Reserve - Green Bin Cart Purchase	0	0	9,815,140
6815	Transfer Station 1 (707)	Contribution from ERR - Transfer Station #1 - Paving and Concrete Rebuild	110,000	0	110,000
6815	Transfer Station 2 (708)	Contribution from ERR - Transfer Station #2 - Asphalt	50,000	30,000	50,000
6815	Transfer Station 2 (708)	Contribution from ERR - Transfer Station #2 - Scale House Rebuild	0	231,100	0
6373	Recycling (702)	Sale of Roll - Out Carts - 95 gal. - Commercial	26,400	12,320	0
6374	Recycling (702)	Sale of Roll - Out Carts - 35 & 65 gal. - Residential	39,600	49,700	0
6870	Regional Landfill - Other (710)	Contrib. for Regional Landfill Res. - Gas Collection Wellfield	500,000	438,300	500,000
6873	Regional Landfill - Other (710)	Contrib. from Future Cell Reserve - Engineering	465,000	353,160	300,000
6801	Regional Landfill - Other (710)	Loan from Rate Stabilization Reserve - Cell #5 North Construction	4,813,460	0	0
6873	Regional Landfill - Other (710)	Loan from Future Cell Development Reserve - Cell #5 North Construction	0	4,774,260	2,888,000
6873	Regional Landfill - Other (710)	Contrib. from Future Cell Development Reserve - Cell #5 North Engineering Design & Construction	3,186,540	3,980,170	0
	Sub-Total	Revenue Re: Capital and Non-Recurring	\$11,246,500	\$10,356,710	\$20,385,730
	Total	Revenue	\$45,855,820	\$46,091,620	\$58,191,625

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

Rate Type - Municipal	2025 Rate	2024 Rate	Unit of Measure	Description
Municipally Delivered Refuse - Total Waste Management Fee	\$43.00	\$42.00	Per Tonne	
Water & Waste Water Treatment Plant Residue	\$68.00	\$66.00	Per Tonne	
Municipally Delivered Pallets	See Organics	See Organics	Per Tonne	
Municipally Delivered Street Sweepings	\$14.00	\$14.00	Per Tonne	
Municipally Delivered Organics	\$44.00	\$43.00	Per Tonne	
Non-Residentially Collected Refuse	\$43.00	\$43.00	Per Tonne	Re: Construction and Demolition
Rate Type - Residential	2025 Rate	2024 Rate	Unit of Measure	Description
Refuse - Residentially Delivered	4 Loads at \$7	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 to charge for tire disposal.
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	\$53.00	\$53.00	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)	2025 Rate	2024 Rate	Unit of Measure	Description
Refuse - ICI Refuse Delivered to the Regional Landfill	\$68.00	\$66.00	Per Tonne	Gate Rate
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$63.00	\$61.00	Per Tonne	1,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$62.00	\$60.00	Per Tonne	2,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$61.00	\$59.00	Per Tonne	3,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$60.00	\$58.00	Per Tonne	4,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$59.00	\$57.00	Per Tonne	5,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$58.00	\$56.00	Per Tonne	10,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$54.00	\$52.00	Per Tonne	20,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered Under Contract to the Regional Landfill	\$47.00	\$45.00	Per Tonne	30,001 Tonnes and Over (Put or Pay)
Refuse - ICI Refuse Delivered to Transfer Stations	\$75.00	\$73.00	Per Tonne	Gate Rate
Refuse - ICI Delivered Refuse	\$10.50	\$7.30	Minimum Fee	Minimum Fee
Organics - ICI Organics Delivered to Transfer Stations or Regional Landfill	\$53.00	\$53.00	Per Tonne	
Organics - ICI Delivered Organics	\$5.30	\$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	\$40.00 (Jan - March) \$50.00 (April - Dec)	\$40.00	Per Tonne	
Other - Greenhouse Vines and/or Growing Medium to be Landfilled	\$68.00	\$45 (Jan-Aug) \$66 (Sept-Dec)	Per Tonne	
Other - ICI Pallets Delivered to Transfer Station #2 and Regional Landfill	\$53.00	\$53.00	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	\$21.00	\$19.00	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 - Not Including Regional Green Bin Program
2025 – 2039

YEAR	EXPENDITURES	NON-MUNICIPAL 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		BUDGET	\$11,013,400				0.00%	
2	2018		BUDGET	\$11,250,070				2.00%	
3	2019		BUDGET	\$11,819,890				4.10%	
4	2020		BUDGET	\$12,469,800				4.10%	
5	2021		BUDGET	\$13,076,600				4.10%	
6	2022		BUDGET	\$13,810,740				4.10%	
7	2023		BUDGET	\$14,418,800				4.10%	
8	2024		BUDGET	\$15,009,970	(\$1,533,510)	\$9,295,605		4.10%	
9	2025	\$32,487,920	\$16,616,225	\$15,871,695	\$15,519,170	(\$352,525)	\$9,243,080	\$509,200	4.10%
10	2026	\$33,160,701	\$16,561,479	\$16,599,222	\$16,155,456	(\$443,766)	\$8,799,314	\$636,286	4.10%
11	2027	\$33,825,278	\$16,775,336	\$17,049,943	\$16,817,830	(\$232,113)	\$8,567,201	\$662,374	4.10%
12	2028	\$34,359,758	\$16,993,458	\$17,366,300	\$17,448,498	\$82,199	\$8,649,400	\$630,669	3.75%
13	2029	\$35,065,251	\$17,215,933	\$17,849,318	\$17,971,953	\$122,635	\$8,772,035	\$523,455	3.00%
14	2030	\$35,790,888	\$17,442,845	\$18,348,043	\$18,511,112	\$163,069	\$8,935,104	\$539,159	3.00%
15	2031	\$34,380,678	\$16,074,285	\$18,306,393	\$18,881,334	\$574,941	\$9,510,045	\$370,222	2.00%
	2032	\$34,911,770	\$16,310,342	\$18,601,428	\$19,258,961	\$657,533	\$10,167,578	\$377,627	2.00%

1. Objective #1 - By 2027 to have a balanced budget and a favourable Rate Stabilization Reserve balance.
2. Objective #2 - Post 2027 - To maintain a balanced budget and to reach a minimum Rate Stabilization Reserve balance of \$5M with goal of 15% of expenditures.
3. 2025 - Reduced expenditures and revenue associated with producers assuming the net cost of the blue box program. The document includes costs associated with the non-eligible source (NES) recycling program.
4. 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.



Essex-Windsor Solid Waste Authority Administrative Report

October 31, 2024

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

From: Michelle Bishop, General Manager
Steffan Brisebois, Manager of Finance & Administration

Meeting Date: Tuesday, November 05, 2024

Subject: 2025 Green Bin Program Overview

Purpose

The purpose of this report is to provide additional information regarding the Green Bin Program costs contained in the Draft 2025 Operational Plan and Budget.

Background

As discussed at prior meetings, in order to comply with Ontario's Food and Organic Waste Policy Statement (the Policy), the Region will be implementing a Regional Food and Organic Waste Management Program (Green Bin Program) in 2025. This initiative will be instrumental in diverting food and organic waste away from the Essex-Windsor Regional Landfill.

The Authority and the City of Windsor (City) have been working collaboratively to have the proper contracts and resources in place for a fall 2025 Green Bin Program launch. The program will launch in two phases, depending on the individual waste collection contract expiration dates.

Table 1. Shares the Municipal Launch Date schedule for the Green Bin Program that onboards each of the municipalities in Essex-Windsor.

Municipality	Phase 1 Fall 2025	Phase 2 Fall 2026
Windsor	X	
Essex	X	
Lakeshore	X	
LaSalle	X	
Tecumseh	X	
Amherstburg		X
Kingsville		X
Leamington		X

Discussion

The Authority and the City have undertaken several procurements to ensure a successful launch in fall 2025. To date, this includes:

- **Processing of SSO:** in summer 2022, the Authority secured a processing contract for SSO, which was awarded to Seacliff Energy Corp. The processing contract is for a period of five (5) years commencing in 2025 with the option to renew the contract for three (3) additional, one-year extensions or portions of a year.
- **Collection of SSO:** in early 2024, the Authority awarded the contract for automated collection of SSO from residents in the seven (7) County municipalities to Miller Waste Systems Inc. The collection contract is for a period of seven (7) years with the option to extend the contract for two additional one-year extensions. Further, the City is finalizing the contract for SSO collection within the City to commence in fall 2025 such that both the City and County collections' commencements are aligned.
- **Carts and Kitchen Containers:** in summer 2024, the Authority awarded the contract for the supply and initial distribution of Green Carts and Kitchen Containers to IPL North America Inc. Distribution to households will occur in two phases in accordance with the implementation plan described above; Phase 1: October 2025 and Phase 2: fall 2026. The contract is for a period of five (5) years, with an option for renewal for four (4) additional, one-year (1) extensions.
- **Windsor SSO Transfer Station:** in late 2023, the Authority undertook an SSO Transfer Station Feasibility Study to identify the preferred option for an SSO Transfer Station at the Authority's Windsor site. The preferred option was presented to and approved by the Board in April 2024. Further, at this Board meeting, engineering services for detailed design and approvals to construct the SSO Transfer Station was awarded to Stantec Consulting Ltd. The design work is taking place in summer and fall 2024 and will be

tendered by the end of 2024. Construction will begin in early 2025 so that the facility is operational for the launch of the Green Bin Program in fall 2025.

- **Essex SSO Transfer Station:** in spring 2024, the Authority released an RFP for engineering services for detailed design and approvals for an SSO Transfer Station at the Essex-Windsor Regional Landfill. The financial proposals were significantly higher than anticipated and as such, the project was placed on hold so that Authority staff could determine next steps given the Essex SSO Transfer Station is not required until fall 2026 to support the launch of Phase 2. As such, engineering and design work will take place in 2025 and construction will take place in 2026.
- **Promotion and Education (P&E):** the Authority has developed a comprehensive P&E plan for the Green Bin Program as further detailed in the budget. The plan includes multiple campaigns that will be strategically released leading up to the Green Bin Program launches in October 2025 and fall 2026 as well as campaigns to support residents after the launches. The plan also includes the resources necessary for customer service and public engagement.

Financial Implications

The known financial information from the procurement activities noted above has been used to form the Draft 2025 Operational Plan and Budget. For outstanding procurement and construction costs, estimates have been used. The budget document considers the request made by the County of Essex to assess the cost of the Green Bin program to the County of Essex instead of directly to the 7 local municipalities.

The 2-phase launch of the program is estimated to commence in late October 2025 and late 2026. Therefore, the full cost of the program will not be realized until 2027. For illustration purposes, using estimated costs, a projected 3-year forecast has been presented in the table below. The budget document contains detailed line items for each accounting system account code. For ease of reference, the program costs have been summarized below into four categories: processing costs, cart reimbursement, curbside collection contract costs, and direct labour, capital, and transfer costs.

Expenditure	2025 Budget	2026 Projection	2027 Projection
Processing Fee - Seacliff Energy	\$361,250	\$1,807,000	\$2,432,000
Green Bin Cart Repayment	\$366,810	\$2,649,160	\$2,649,160
Collection Contract Cost - City and County	\$2,552,120	\$13,522,630	\$16,575,600
Administration, Capital & Transfer Costs	\$463,220	\$2,099,950	\$2,150,258
Total Estimated Program Cost	\$3,743,400	\$20,078,740	\$23,807,018

The cost of the program will be funded by the City and County and the costs will be allocated based on the following:

1. The cost to process each tonne of material, invoiced to the City and County based on the actual tonnage of material collected and delivered for processing.
2. The re-payment cost for the purchase and delivery of the Green Bin Program cart and kitchen catcher, this cost is allocated based on the number of carts distributed.
3. The balance of the program costs, which includes the cost to collect the material, provide contract supervision, customer service and the capital and operating cost to consolidate and transfer the material. This cost aligns with the collection contract language and is based on the number of households receiving service.

Deferral of Costs and Use of Reserve Funds

Due to the two-phase launch of the program, some costs such as unfinanced capital repayments and contributions to reserves have been delayed until all municipalities are participating in the program.

The budget document includes draws from the Waste Reduction Reserve for one-time program launch costs including equipment, promotion and education, and temporary labour. In 2019 the Board approved the creation of the Waste Reduction Reserve and the transfer of \$2,000,000 in funds from the Rate Stabilization Reserve to this new reserve. The intended use of the funds was to aid in the roll-out costs of the new provincially mandated program. To date, the

reserve has been used to fund various consulting costs and has earned interest annually. The 2025 budget document recommends the reserve continue to be used to mitigate one-time costs associated with the program launch.

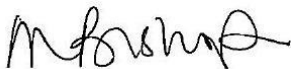
The following is the 2025 budgeted and 2026 projected use of the reserve. Any unallocated funds will be used as contingency funding for unanticipated start-up costs.

Waste Reduction Reserve	2025	2026
Projected Balance - Beginning of Year	\$1,912,000	\$587,300
Draw from Reserve:		
Green Bin - Computer hardware	(12,000)	
Green Bin - Pickup truck	(75,000)	
Green Bin - Truck decals	(3,000)	
Green Bin - Front-end loader	(360,000)	
Green Bin - One-time expenditures & P&E	(914,700)	(231,040)
Interest Income	40,000	17,600
Projected Balance - End of Year	\$587,300	\$373,860

Recommendation

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

Submitted By



Michelle Bishop, General Manager



Steffan Brisebois, Manager of Finance & Administration