

**THE CORPORATION OF THE CITY OF WINDSOR**  
**Office of the City Treasurer - Finance**

**MISSION STATEMENT:**

*"Our City is built on relationships – between citizens and their government, business and public institutions, city and region – all interconnected, mutually supportive, and focused on the brightest future we can create together."*

<b>LiveLink REPORT #: 17612 EG/8335</b>	<b>Report Date: February 19, 2015</b>
<b>Author's Name: Michael Dennis</b>	<b>Date to Council: March 23, 2015</b>
<b>Author's Phone: 519 253-7111 ext. 3276</b>	<b>Classification #:</b>
<b>Author's E-mail: mdennis@city.windsor.on.ca</b>	

**To: Mayor and Members of City Council**

**Subject: 2015 Essex-Windsor Solid Waste Authority Operational Plan and Budget**

**1. RECOMMENDATION: City Wide:  Ward(s):**

That City Council **APPROVE** the 2015 Essex-Windsor Solid Waste Authority (EWSWA) Operational Plan and Budget as submitted and attached as Appendix A.

**2. EXECUTIVE SUMMARY:**

N/A

**3. BACKGROUND:**

In accordance with the EWSWA Agreement, both City & County Councils need to approve the EWSWA budget once it has been approved by the Authority Board for it to be effective.

**4. DISCUSSION:**

The EWSWA Board of Directors approved the 2015 Operational Plan and Budget (Appendix A) at their meeting on February 3, 2015. The 2015 EWSWA budget was developed in consultation with both City and County administration. The EWSWA Budget was approved at the February 18, 2015 County of Essex Council Meeting.

Appendix A, submitted on February 9, 2015 by the General Manager and Manager of Finance & Administration from the EWSWA, details the 2015 Operational Plan and Budget, outlining the related impact to both the City of Windsor and County municipalities. It also requests City Council's consideration and approval of the 2015 Operational Plan and Budget.

## **5. RISK MANAGEMENT:**

**Resource Risks:** Failing future action by the Authority or a change in non-municipal revenues, the risk of the Authority experiencing financial stress is almost certain to occur and be of high risk.

- The Authority faces continuing challenges in maintaining a consistent non-municipal revenue stream. This would include the sale of blue/red box materials along with tipping fees derived from businesses.
- Recycling material sales involve fluctuating commodity prices and are subject to supply and demand in the market place for items such as old newspapers, aluminum cans and cardboard. Revenues in this sector are extremely difficult to predict given the volatility of the market based on several external factors.
- Revenue from tipping fees assessed to businesses has been in decline in recent years as local waste continues to leave the region due to lower landfill tipping fees in Michigan and at several privately owned landfills in Ontario.

With respect to the Authority's 10 year forecast (2015-2024), City Council should be aware that based on current tipping fee levels, the Authority has had to balance its budget by way of transfers from its Rate Stabilization Reserve. Therefore, failing unexpected substantial increases in tipping fee revenue from the business sector or recycling revenue, municipal contributions will have to rise sharply in the future. For example, EWSWA is projecting that the 2016 municipal allocation will need to increase by \$485,784 (4.66%) to \$10,910,324 from the 2015 allocation of \$10,424,540. This would result in the City of Windsor's share increasing from \$5,605,365 to a projection of \$5,866,575. This is would be an increase of \$261,210, or 4.66%.

## **6. FINANCIAL MATTERS:**

In July of 2014, City of Windsor Administration asked that EWSWA Management deliver a 2015 budget request to the City of an equal or lesser amount to 2014.

The following table illustrates that these parameters were adhered to, as the total overall amount assessed to the City is projected to drop by \$74,936.

	<b>2015 EWSWA Levy to City of Windsor</b>	<b>2014 EWSWA Levy to City of Windsor</b>	<b>Increase / (Decrease)</b>
Refuse	\$5,605,365	\$5,570,166	\$35,199
Yard Waste	295,620	273,000	22,620
Landfill Perp. Care	592,763	725,518	(132,755)
<b>Total</b>	<b>\$6,493,748</b>	<b>\$6,568,684</b>	<b>(\$74,936)</b>

For 2015, it is being proposed that the total amount levied for landfill tipping fees to Windsor and the seven County of Essex municipalities will total \$10,424,540. This figure represents an increase of \$174,540, or 1.70%, from the 2014 amount of \$10,250,000.

As a result, the City of Windsor's assessment for 2015 refuse costs will increase from \$5,570,167 to \$5,605,365. The 2015 EWSWA budget estimates that Windsor will deliver 50,500 tonnes compared to the 2014 estimate of 53,800 and has kept refuse tipping fees unchanged at \$32.44 / tonne. Although the City is expected to see a decrease in total refuse tipping fees paid, fixed costs borne by the Authority (which are not included in the tipping fee) have increased compared to 2014, largely due to an increase in the Regional Landfill Debenture obligation for 2015; this is the reason for the \$35,199 projected increase in costs shown in the above table.

Per tonne fees on yard waste remain unchanged, however, due to increased tonnage, the City will see a slight increase in fees of \$22,620, from \$273,000 to \$295,620.

Finally, the budget for the City's share of the Landfill No. 3 perpetual care costs was decreased from \$725,518 in 2014 to \$592,763 in 2015, a decrease of (\$132,755).

Due to the timing of the City budget approval, the net impacts of these items were not incorporated into the Operating Budget for Environmental Services, and instead, the budget was kept consistent with 2014 Budget figures.

The following table illustrates the expected variances between the City's Operating Budget and the City's portion of the EWSWA Operating Budget.

	<b>2015 City of Windsor Budget</b>	<b>2015 EWSWA Levy to City of Windsor</b>	<b>Variance</b>
Refuse	\$5,600,906	\$5,605,365	\$4,459
Yard Waste	266,000	295,620	29,620
Landfill Perp. Care	707,347	592,763	(114,584)*
<b>Total</b>	<b>\$6,574,253</b>	<b>\$6,493,748</b>	<b>(\$80,505)</b>

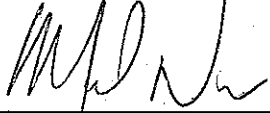
\* As per previous Council approval, part or all of any surplus that remains at year end may be transferred to the Landfill #3 - Perpetual Care Reserve Account. Likewise, any deficit that remains at year end may be eliminated through transfers from the Landfill #3 - Perpetual Care Reserve Account.

## **7. CONSULTATIONS:**

Manager of Environmental Services  
 Manager of Performance Measurement & Financial Administration  
 Deputy Treasurer – Financial Planning  
 General Manager, EWSWA  
 Manager of Finance & Administration, EWSWA

**8. CONCLUSION:**

That City Council approves the Essex Windsor Solid Waste Authority 2015 Operational Plan and Budget as submitted and attached as Appendix A.



**Michael Dennis**  
Financial Planning Administrator –  
Environmental Services (A)



**Onorio Colucci**  
Chief Financial Officer/City Treasurer and  
Corp. Leader Finance and Technology



**Helga Reidel**  
Chief Administrative Officer



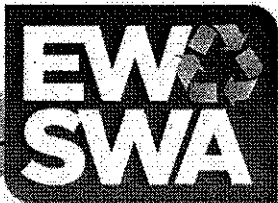
**Mark Winterton**  
City Engineer and Corporate Leader  
Environmental Protection and  
Transportation

MD

**APPENDICES:**  
Appendix A – 2015 EWSWA Budget Approval Report

**DEPARTMENTS/OTHERS CONSULTED:**  
Name: Michelle Bishop, Manager of Finance & Administration – Essex Windsor  
Solid Waste Authority  
Phone #: 519 776-6441 ext. 1225

<b>NOTIFICATION :</b>				
Name	Address	Email Address	Telephone	FAX



**Administrative Report**  
**Essex-Windsor Solid Waste Authority**

February 10, 2015

**To:** The Mayor and Members of City of Windsor Council  
**From:** Ilija Maodus, General Manager  
Michelle Bishop, Manager of Finance and Administration  
**Meeting Date:** [Click here to enter a date.](#)  
**Subject:** **2015 EWSWA Budget Approval**

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**Purpose**

The purpose of this report is to request approval from the City of Windsor for:

- a) The Authority's 2015 budget.
- b) Assessment to Windsor and the seven County municipalities of the Municipal Total Waste Management allocation of **\$10,425,000** – to be made up of fixed costs of \$7,311,000 allocated to municipalities based on population and \$3,114,000 assessed based on a Total Waste Management Fee of \$32.44 per tonne of refuse delivered for disposal. The 2014 allocation to municipalities was \$10,250,000.
- c) Assessment to Windsor and the seven County municipalities of the Organics Fee of **\$643,500** at a rate of \$39 per tonne of yard waste (leaves, tree trimmings, brush) delivered for composting.
- d) Assessment to Windsor, Tecumseh and Lakeshore for closed Landfill #3 perpetual care cost recovery in the amount of **\$664,430**.

**Budget Approval Process**

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Section 5(d) of the Agreement between the City of Windsor and County of Essex that created the Essex-Windsor Solid Waste 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."

## Background

On February 3, 2015 the Board of the Essex-Windsor Solid Waste Authority met to deliberate and approve the Authority's 2015 budget. The Board approved the Total Municipal Waste Management allocation, Organics Fee and Perpetual Care budgets.

## Discussion

Total budgeted 2015 allocations to Windsor and the seven County of Essex municipalities are shown in the following table:

### Municipal Allocations & Fees – 2015 vs 2014

	2014 Budgeted Total Municipal Allocation	2015 Budgeted Total Municipal Allocation	Increase Excluding Organics & Perpetual Care	Increase (Decrease) In Organics Fee	(Decrease) In Landfill #3 Perpetual Care Costs	Total Increase (Decrease) In Total Municipal Allocation
Windsor	\$5,570,166	\$5,605,365	\$35,199	\$22,620	(\$132,755)	(\$74,936)
Amherstburg	\$595,331	\$614,736	\$19,405	(\$6,240)	-	\$13,165
Essex	\$532,281	\$542,257	\$9,976	\$3,900	-	\$13,876
Kingsville	\$549,638	\$564,048	\$14,410	\$5,070	-	\$19,480
Lakeshore	\$941,225	\$969,391	\$28,166	\$7,410	(\$9,214)	\$26,362
Lasalle	\$749,817	\$777,248	\$27,431	\$1,170	-	\$28,601
Leamington	\$696,802	\$715,963	\$19,161	\$3,120	-	\$22,281
Tecumseh	\$614,740	\$635,532	\$20,792	\$5,070	(\$6,581)	\$19,281
	<b>\$10,250,000</b>	<b>\$10,424,540</b>	<b>\$174,540</b>	<b>\$42,120</b>	<b>(\$148,550)</b>	<b>\$68,110</b>

### 2014 Versus 2015 Budgeted Figures for City of Windsor

	2014 Budget	2015 Budget	Difference
Fixed Cost Allocation	\$3,824,800	\$3,967,100	(\$142,300)
Waste Management Fee at \$32.44/tonne	\$1,745,400	\$1,638,200	\$107,200
Organics Fee at \$39.00/tonne	\$273,000	\$295,600	(\$22,600)
Landfill #3 Perpetual Care Cost Recovery	\$725,500	\$592,800	\$132,700
<b>Total Payable by City of Windsor</b>	<b>\$6,568,700</b>	<b>\$6,493,700</b>	<b>\$75,000</b>

Attached to this report are expenditure and revenue schedules showing 2015 budget figures as well as 2014 budget and projection figures. A summary table is presented as follows:

**Summary (Excluding Perpetual Care For Landfills 2 And 3)**

	<b>2014 Budget</b>	<b>2014 Projection</b>	<b>2015 Budget</b>
Operating Expenditures	\$21,701,015	\$21,532,990	\$22,019,480
Capital out of Current	\$93,500	\$80,000	\$105,000
Total Expenditures	\$21,794,515	\$21,612,990	\$22,124,480
Revenue	\$20,760,470	\$21,235,740	\$21,452,130
(Deficit)	(\$1,034,045)	(\$377,250)	(\$672,350)

In order to balance the 2015 budget a \$672,350 contribution from the Authority's Rate Stabilization Reserve will be required. This reserve is used to smooth out any large increases to the municipal Total Waste Management Fee (see section further in report pertaining to 10 Year Forecast Model).

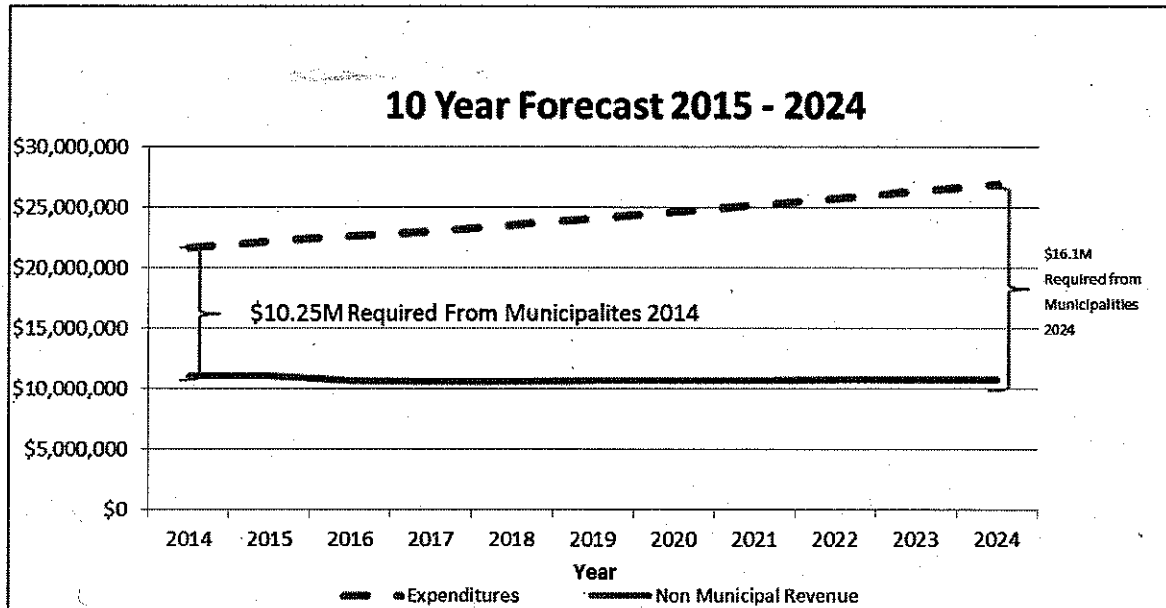
**Revenue Challenges**

Although Authority expenditure levels have been relatively consistent over the past few years with gradual annual increases the same cannot be said for the non-municipal revenue stream. This type of revenue stream includes the **sale of blue box material and tipping fees from businesses**. Blue box material sales are subject to supply and demand in the market place as well as fluctuating commodity prices. The majority of the revenue is earned from selling the old newspapers, aluminum cans and cardboard that are placed by homeowners in their blue and red boxes. Revenue has seen a stagnant and at times decreasing trend.

Revenue earned from tipping fees assessed to businesses has been in decline over the past few years as local waste is leaving the region due to lower landfill tipping fees in Michigan and at some privately owned Ontario landfills.

The following graph depicts forecasted expenditure and non-municipal revenue figures for the next 10 year period.





**10 Year Forecast 2015 – 2024 (see following table)**

As part of the annual budget process, administration from the Authority, City of Windsor and County of Essex collaborate to prepare a 10 Year Forecast Model. This model acts as a planning tool and provides insight as to future municipal requirements as well as the status of the Rate Stabilization Reserve.

At the end of 2014 the Rate Stabilization Reserve had a balance of \$11M. The 10 Year Forecast Model calculates making use of the Reserve over the 10 year period to moderate increases required to be assessed to the municipalities. Increased assessments to municipalities coupled with the use of the reserve will eventually result in annual balanced budgets. The current Forecast Model shows that the Authority will be budgeting annual deficits over the next 10 year period.

The forecast model also shows that the assessments to Windsor and the seven County of Essex municipalities will need to be increased at a rate of 4.5% - 5% annually in order to eliminate the annual operational deficits. For example, it is projected that the 2016 allocation to all municipalities will need to increase to \$10,900,000 from the 2015 allocation of \$10,425,000.

**10 Year Forecast Model****Projected Annual (Deficits) and Reserve Balance**

At The End Of The Year

Forecast Prepared January 2015 For 10 Year Forecast Period 2015 – 2024

Annual CPI Adjustment 1.48%

**Assumptions:**

Reserve at \$4M at End of 10 Year Forecast Period

Recycling Revenue at \$3.3M Annually

ICI Refuse From Essex-Windsor Only

Contributions To Regional Landfill Perpetual Care Reserve Suspended Until 2032

<b>Year</b>	<b>Projected Assessment To Municipalities</b>	<b>Projected (Deficit) For The Year</b>	<b>Projected Reserve Balance End Of Year</b>
	<b>4.7% Increases</b>		
2015	\$10,424,540	(\$672,350)	\$10,336,010
2016	\$10,910,324	(\$979,577)	\$9,459,793
2017	\$11,418,745	(\$1,017,003)	\$8,537,388
2018	\$11,950,858	(\$960,488)	\$7,662,274
2019	\$12,507,768	(\$894,509)	\$6,844,388
2020	\$13,090,630	(\$818,404)	\$6,094,428
2021	\$13,700,653	(\$781,773)	\$5,373,599
2022	\$14,339,104	(\$633,868)	\$4,793,467
2023	\$15,007,306	(\$524,100)	\$4,317,302
2024	\$15,706,647	(\$401,831)	\$3,958,644

**NOTE:** Other inputs not shown in the table, such as interest earned and draws, impact the reserve balance

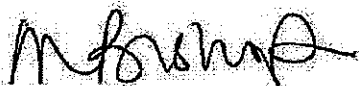
**Recommendation (s)**

THAT the Council of the City of Windsor approve the 2015 Essex-Windsor Solid Waste Authority budget.

**Submitted By**



Ilija Maodus, General Manager



Michelle Bishop, Manager of Finance and Administration

**Attachment (s)**

**Title of Attachments**

- Operating Budget Summary Table
- Revenue Summary Table
- Rate Stabilization Reserve Schedule
- Revenue Sources Table
- Schedule of Fees

2015 OPERATING BUDGET SUMMARY TABLE ( INCLUDING PERPETUAL CARE)

10-Feb-15

ACCOUNT TITLE	2014		2015	
	BUDGET	PROJECTION	BUDGET	BUDGET
<b>OPERATING EXPENDITURES</b>	\$	\$	\$	\$
<b>ADMINISTRATION &amp; COMMITTEE</b>				
Committee Expenses	7,400	5,400	12,400	
Administration	1,307,560	1,308,690	1,363,750	
	<b>1,314,960</b>	<b>1,314,090</b>	<b>1,376,150</b>	
<b>REALTY</b>	<b>22,140</b>	<b>31,460</b>	<b>26,730</b>	
<b>3R's PROGRAMS</b>				
Recycling Program	6,782,790	6,808,290	6,954,370	
Municipal Hazardous or Special Waste Program	273,390	240,110	226,000	
Waste Reduction/ Reuse	1,059,360	1,096,510	1,085,200	
Advertising/ Public Education	308,940	293,530	308,550	
	<b>8,424,480</b>	<b>8,438,440</b>	<b>8,574,120</b>	
<b>LANDFILL OPERATIONS</b>	<b>3,061,645</b>	<b>2,962,470</b>	<b>3,048,500</b>	
Regional Landfill - Operating Expenditures				
<b>TRANSFER STATIONS AND WASTE DEPOT OPERATIONS</b>				
Transfer Stn. 1 (Windsor)	1,261,550	1,172,430	1,194,310	
Transfer Stn. 2 (Kingsville)	615,550	620,820	615,400	
Public Drop-Off (Windsor)	874,710	869,440	868,700	
	<b>2,751,810</b>	<b>2,662,690</b>	<b>2,678,410</b>	
<b>OPERATING EXP. BEFORE "REGIONAL LANDFILL - OTHER" EXPENSES BELOW</b>	<b>15,575,035</b>	<b>15,409,150</b>	<b>15,703,910</b>	
<b>REGIONAL LANDFILL - OTHER</b>				
Contribution to Regional Landfill Debt Retirement Reserve - Sun Life Debenture	4,287,430	4,287,430	4,440,990	
Contribution to Regional Landfill Perpetual Care Reserve	0	0	0	
Essex Compensation	1,469,150	1,467,500	1,474,850	
Annual Residential Compensation	47,150	46,700	46,730	
Loan Repayment to Equipment Replacement Reserve - Cell #3 North	314,350	314,350	345,000	
Loan Interest - Cell #3 North	7,900	7,860	8,000	
	<b>6,125,980</b>	<b>6,123,840</b>	<b>6,315,570</b>	
<b>TOTAL OPERATING EXPENDITURES</b>	<b>21,701,015</b>	<b>21,532,990</b>	<b>22,019,480</b>	

**2015 OPERATING BUDGET SUMMARY TABLE (INCLUDING PERPETUAL CARE)**

10-Feb-15

ACCOUNT TITLE	2014		2015	
	BUDGET	PROJECTION	BUDGET	BUDGET
<b>PERPETUAL CARE - LANDFILL SITES #2 &amp; #3</b>				
Landfill #2 Perpetual Care - Current Year Expenditures	458,000	464,800	276,700	
Landfill #3 Perpetual Care - Current Year Expenditures	1,770,590	1,333,520	1,437,650	
<b>TOTAL PERPETUAL CARE COSTS</b>	<b>2,228,590</b>	<b>1,798,320</b>	<b>1,714,350</b>	
<b>CAPITAL WORKS</b>				
RECYCLING	68,500	94,000	117,000	
WASTE REDUCTION	152,000	112,500	15,000	
REGIONAL LANDFILL	247,000	210,100	1,438,800	
TRANSFER STATION 2 (KINGSVILLE)	14,000	14,000	43,000	
TRANSFER STATION 1 (WINDSOR)	0	5,000	0	
WINDSOR DEPOT	0	75,000	5,000	
REGIONAL LANDFILL - OTHER	6,400,000	125,000	6,375,000	
<b>TOTAL CAPITAL WORKS</b>	<b>6,881,500</b>	<b>635,600</b>	<b>7,993,800</b>	
<b>TOTAL OPERATING, PERPETUAL CARE AND CAPITAL EXPENDITURES</b>	<b>30,811,105</b>	<b>23,966,910</b>	<b>31,727,630</b>	
<b>REVENUE</b>	<b>29,647,810</b>	<b>23,631,520</b>	<b>30,957,220</b>	
<b>Excess of Revenue over Expenditures</b>	<b>(1,163,295)</b>	<b>(335,390)</b>	<b>(770,410)</b>	
<b>ABOVE SURPLUS (DEFICIT) COMPRISED OF THE FOLLOWING:</b>				
Operations Surplus (Deficit) - Contribution To/From Rate Stabilization Reserve	(1,034,045)	(377,250)	(672,350)	
Landfill #2 Accum. Surplus (Deficit) at end of year	(129,250)	(146,360)	(98,060)	
Landfill #3 Accum. Surplus at end of year	0	188,220	0	
<b>Surplus (Deficit) for Year</b>	<b>(1,163,295)</b>	<b>(335,390)</b>	<b>(770,410)</b>	

ESSEX WINDSOR SOLID WASTE AUTHORITY - 2015  
BUDGET

10-Feb-15

**REVENUE SUMMARY TABLE**

		2014	2014	2015	
		BUDGET	PROJECTION	BUDGET	
ACCOUNT TITLE					
<b>RECURRING REVENUE RE: REGULAR OPERATIONS</b>					
14201.6510	Municipal Allocation of Fixed Costs - Admin., Debenature, Compensation	\$7,048,000	\$7,048,000	\$7,310,300	
14201.6520	Total Waste Management Fee - Municipally Delivered Refuse	3,202,000	3,100,690	3,114,240	\$10,424,540
14201.6521	Tipping Fees - Municipally Delivered - Organics	601,380	649,500	643,500	
14201.6622	Tipping Fees - Residentially Delivered - Refuse	525,000	524,670	525,000	
14201.6630	Residential Customers - Flat Fee for Refuse	133,500	130,600	164,000	
14201.6625	Tipping Fees - Residentially Delivered - Grass	8,000	5,030	5,500	
14201.6626	Tipping Fees - Residential & ICI Delivered Tires	1,000	1,440	1,000	
14201.6627	Tipping Fees - Residential & ICI Delivered - Refrigerants	9,500	9,980	9,500	
14201.6620	Tipping Fees - ICI - Refuse - Landfilled	2,706,620	2,426,900	2,371,170	
14201.6619	Tipping Fees - ICI - Organics & Other Non-Landfilled Materials	218,800	539,370	580,400	
14201.6629	Ontario Tire Stewardship	6,500	3,600	4,000	
14301.6625	Sale of Recyclable Goods	3,304,700	3,310,750	3,258,600	
14301.6724	LCBO Bottle Deposit (Paid by the Beer Store)	67,000	60,000	60,000	
14301.6798	Stewardship Ontario/Waste Diversion Organization - Recycling Program	1,600,000	2,100,000	2,100,000	
14301.6821	Contribution from Recycling Reserve - County	112,500	112,500	112,500	
14301.6821	Contribution from Recycling Reserve - City of Windsor	55,000	55,000	55,000	
14303.6323	Sale of Recycled Electronics	185,000	175,000	141,000	
14104.6720	Reg. LF Recovery of Wages & Benefits from LF#2 Perp.Care	41,750	41,750	41,750	
14104.6720	Reg. LF Recovery of Wages & Benefits from LF#3 Perp.Care	45,750	45,750	45,750	
14106.6798	Sale of Scrap Metal & Batteries - Kingsville Drop-Off Depot	30,000	27,000	27,000	
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	31,400	31,400	31,400	
14201.6623	Interest Income on Overdue Tip Fees	500	800	500	
14201.6698	Administration - Miscellaneous Revenue - Inc. Wage Subsidies	6,000	8,360	6,000	
14201.6703	Interest Income - Current Bank Account	25,000	25,000	25,000	
14201.6720	Admin. Recovery of Wages & Benefits from LF#2 Perp.Care	4,950	4,950	4,950	
14201.6720	Admin. Recovery of Wages & Benefits from LF#3 Perp.Care	14,850	14,850	14,850	
14301.6627	Sale of Blue Boxes	25,000	25,000	25,000	
14301.6701	Sale of Recyclable Oil	32,000	32,000	32,000	
14303.6324	County Municipalities - White Goods Collections	20,000	12,000	12,000	
14303.6722	Composter & Digester Sales to Public	24,000	11,000	11,000	
14303.6726	Sale of Compost	175,000	215,500	175,000	
14303.6727	Compost Delivery Fee to Residents	5,000	5,000	5,000	
14303.6721	Sale of Recycling Merchandise - Rain Barrels & Miscellaneous	600	24,680	24,750	
14304.6728	Sale of Scrap Metal - Windsor Drop-Off Depot	80,000	77,000	75,000	
14305.6620	MHSW - Small Business Revenue	25,000	15,000	15,000	
14305.6798	MHSW - Used Auto Battery Sales	8,000	6,600	7,000	
14305.6320	Stewardship Ont. Funding - Disposal - Phase One	20,600	9,950	10,000	
14305.6320	Prov. of Ontario / RCO - Disposal - Phase Two	22,900	14,450	0	
14305.6320	Stewardship Ont. Funding - Cont. Labour & Fixed Costs - Phase One	145,000	145,000	145,000	
14305.6320	Prov. of Ontario / RCO - Contracted Labour - Phase Two	4,800	3,600	0	
14201.6793	Sale of Carbon Credits - Regional Landfill Methane Gas	20,000	19,600	0	
14401.6629	Rental Income - Farmland & Other	145,800	144,400	144,400	
14105.6630	Truck Wash Usage Fee - Transfer Station #1 - Turtle Island	1,820	1,820	1,820	
14301.6630	Truck Wash Usage Fee - Recycling - Turtle Island	5,250	5,250	5,250	
14301.6821	Cont. from Rate Stabilization Res. - Storm water Management Plan	0	0	25,000	
14201.6820	Cont. from Rate Stabilization Res. - Long Term Leachate Mgmt. Study	0	0	20,000	
14201.6820	Cont. from Rate Stabilization Res. - Long Term Gas Management Study	0	0	35,000	
14201.6820	Contribution from Equipment Replacement Reserve - Carpeting	0	0	16,000	
		<b>\$20,760,470</b>	<b>\$21,235,740</b>	<b>\$21,452,130</b>	

ESSEX WINDSOR SOLID WASTE AUTHORITY - 2015  
BUDGET

10-Feb-15

**REVENUE SUMMARY TABLE**

		2014	2014	2015
		BUDGET	PROJECTION	BUDGET
<b>REVENUE RE: LANDFILL #2 AND LANDFILL #3 PERPETUAL CARE</b>				
14102.6520	Landfill #2 Perpetual Care - Contrib. From Municipalities	\$325,000	\$325,000	\$325,000
19205.8704	Landfill #2 Perpetual Care - Prior Year's Accum. Surplus (Deficit) Used to Fund Operation	3,750	(6,560)	(146,360)
14107.6520	Landfill #3 Perpetual Care - Contrib. From Municipalities	812,980	812,980	664,430
19205.8705	Landfill #3 Perpetual Care - Prior Year's Accum. Surplus (Deficit) Used to Fund Operation	141,210	169,630	188,220
14107.6326	Landfill #3 Perpetual Care - Loan From EWSWA Reserve	816,400	539,130	410,000
14107.6798	Landfill #3 Perpetual Care - Costs Recovered from Contractor (Re: Clay Capping Project)	0	0	150,000
14107.6798	Landfill #3 Perpetual Care - Costs Recovered from Contractor (Re: Resident Compensation)	0	0	25,000
		<b>\$2,099,340</b>	<b>\$1,840,180</b>	<b>\$1,616,290</b>
<b>REVENUE RE: CAPITAL &amp; NON-RECURRING</b>				
14104.6820	Contribution from Equipment Replacement Reserve - Front End Loader	\$215,000	\$185,000	\$0
14104.6820	Loan from Equipment Replacement Reserve - Heavy Equipment - Bulldozer	0	0	627,940
14104.6820	Contribution from Equipment Replacement Reserve - Excavator	0	0	160,930
14104.6820	Contribution from Equipment Replacement Reserve - Dump Truck	0	0	272,280
14104.6725	Sale of Used Landfill Heavy Equip. - Dozer, Excavator, Dump Truck	0	0	286,650
14104.6820	Contribution from Equipment Replacement Reserve - Pickup Truck	25,000	18,100	0
14104.6725	Sale of Equipment - Misc.	0	3,500	0
14104.6820	Contribution from Equipment Replacement Reserve - Ditch Cutter	0	0	25,000
14104.6820	Contribution from Equipment Replacement Reserve - Telephone System Upgrade	0	0	8,500
14104.6820	Contribution from Equipment Replacement Reserve - Slope Mower	0	0	50,000
14105.6820	Contribution from Equipment Replacement Reserve - Security System	0	5,000	0
14106.6820	Contribution from Equipment Replacement Reserve - Road Rehabilitation	0	0	40,000
14106.6820	Contribution from Equipment Replacement Reserve - Telephone System Upgrade	0	0	3,000
14301.6820	Contribution from Equipment Replacement Reserve - Security System	0	25,000	0
14301.6820	Contribution from Equipment Replacement Reserve - Telephone System Upgrade	0	0	8,500
14301.6327	Sale of Roll - Out Carts - 95 Gallon Commercial	15,000	15,000	15,000
14301.6329	Sale of Roll - Out Carts - 35 Gallon Residential	11,000	11,000	11,000
14303.6820	Draw From Equipment Replacement Reserve - Articulated Loader	107,000	76,250	0
14303.6725	Sale of Equipment - Loader and Skid Steer	15,000	16,750	0
14304.6820	Contribution from Equipment Replacement Reserve - Security System	0	25,000	5,000
14304.6821	Contribution from Equipment Replacement Reserve - Gates & Access Control	0	25,000	0
14304.6798	Cont. from City of Windsor - Gates & Access Control (50%)	0	25,000	0
14201.6801	Contribution From Future Cell Development Reserve - Cell #4 North	2,400,000	0	3,000,000
14201.6820	Contribution From Equip. Replacement Reserve - Cell #4 North	728,000	125,000	603,000
14201.6803	Loan From Equip. Replacement Reserve - Cell #4 North	3,272,000	0	2,772,000
		<b>\$6,788,000</b>	<b>\$555,600</b>	<b>\$7,888,800</b>
<b>TOTAL REVENUE</b>		<b>\$29,647,810</b>	<b>\$23,631,520</b>	<b>\$30,957,220</b>

FILE: REVENUE 2015

**SCHEDULE OF RESERVES**

10-Feb-15

ACCOUNT TITLE	2014 BUDGET	2014 PROJECTION	2015 BUDGET
<b>RATE STABILIZATION RESERVE</b>			
<b>BALANCE, BEGINNING OF YEAR</b>	\$10,716,645	\$11,164,970	\$10,901,220
Operations Surplus (Deficit) for the year	(1,034,045)	(377,250)	(672,350)
Transfer From Regional Landfill Perpetual Care Reserve (Note 1)	0	0	0
Interest Income	134,000	113,500	136,300
<b>Draw on Reserve:</b>			
- to fund Recycling - Stormwater Management Plan	0	0	(25,000)
- to fund Regional Landfill - Long Term Leachate Management Study	0	0	(20,000)
- to fund Regional Landfill - Long Term Gas Management Study	0	0	(35,000)
<b>BALANCE, END OF YEAR</b>	<b>\$9,816,600</b>	<b>\$10,901,220</b>	<b>\$10,285,170</b>
<b>RESERVE CASH BALANCE CONTINUITY (Note 2)</b>			
Loan to fund Regional Landfill Bulldozer - 2005	(505,980)	(505,980)	(505,980)
Loan Repayment by Regional Landfill Operating Program - 2005 to Current	455,382	455,382	505,980
Loan to fund Windsor Yard Waste Pad construction - 2007	(466,674)	(466,674)	(466,674)
Loan Repayment by Waste Reduction Program - 2008 to Current	326,900	326,900	373,600
Loan to fund Windsor Transfer Station Push Pits and Compactors - 2007	(946,469)	(946,469)	(946,469)
Loan Repayment by Windsor Transfer Station Program - 2008 to Current	676,950	676,950	774,640
Loan to fund Container Processing Equipment - 2008	(2,232,472)	(2,232,472)	(2,232,472)
Loan Repayment by Recycling Program	1,353,600	1,353,600	1,579,200
Loan to fund Fibre Processing Equipment - 2008	(1,036,728)	(1,036,728)	(1,036,728)
Loan Repayment by Recycling Program	742,800	742,800	866,600
Loan to fund Baler for Container Recycling Building - 2008	(263,802)	(263,802)	(263,802)
Loan Repayment by Recycling Program	158,400	158,400	184,800
Loan to fund Backhoe for Windsor Depot and Transfer Station - 2009	(101,852)	(101,852)	(101,852)
Loan Repayment by Windsor Depot Program	61,110	61,110	71,295
Loan to fund Closed Landfill No. 3 Clay Capping Project	(2,253,900)	(2,365,390)	(2,365,390)
Loan Repayment by Landfill #3 Program	450,780	463,190	700,990
<b>CASH BALANCE, END OF YEAR</b>	<b>\$6,234,645</b>	<b>\$7,220,185</b>	<b>\$7,422,908</b>



ESSEX - WINDSOR SOLID WASTE AUTHORITY

REVENUE SOURCES

2015 BUDGETED EXPENDITURES

OPERATING - \$22,019,480  
 CAPITAL - \$7,993,800  
 PERPETUAL CARE - \$1,714,350  
\$31,727,630

WHERE DOES REVENUE COME FROM TO PAY FOR THESE EXPENDITURES?

Municipality	TIPPING FEES										MUNICIPAL ALLOCATION OF FIXED COSTS \$7,310,300	POPULATION		
	MUNICIPALITIES REFUSE TIPPING FEE \$32.44	MUNICIPALITIES ORGANICS TIPPING FEE \$39.00	RESIDENTIAL USER TIPPING FEES	DCI TIPPING FEES VARIOUS	SALE OF RECYCLABLE GOODS	MUNICIPAL DIRECT CHARGE FOR PERPETUAL CARE	DRAW ON RESERVES	INTEREST INCOME	OTHER	CAPITAL FINANCING			WASTE DIVERSION & STEWARDSHIP ONTARIO	
Kingsville	TONNES 5,000	TONNES 680	FEE \$162,200	FEE \$26,520	\$705,000	Kingsville	\$81,575	\$5,210,120	\$25,000	\$821,420	\$3,712,590	\$2,259,000	21,362	\$401,848
Leamington	5,800	1,310	\$181,664	\$51,090	Leamington	\$243,425							28,403	\$534,299
Tecumseh	5,900	2,360	\$191,386	\$92,040	Tecumseh	\$29,862							23,610	\$444,136
Lakeshore	9,850	1,240	\$319,534	\$46,360	Lakeshore	\$41,805							34,546	\$649,957
Windsor	50,500	7,980	\$1,638,220	\$295,620	Windsor	\$592,763							210,891	\$3,967,146
LaSalle	7,350	1,280	\$238,434	\$49,920	Lean From Reserve	\$410,000							28,643	\$538,814
Amherstburg	6,450	1,120	\$209,238	\$43,680	Cost Recovery from Contractor	\$175,000							21,556	\$405,488
Essex	5,350	930	\$173,554	\$36,270	Accum. Surpluses from Prior Year	\$41,860							19,800	\$368,703
<b>Total</b>	<b>95,000</b>	<b>16,500</b>	<b>\$3,114,240</b>	<b>\$643,500</b>	<b>\$1,616,230</b>								<b>388,611</b>	<b>\$7,310,300</b>

**ESSEX - WINDSOR SOLID WASTE AUTHORITY  
SCHEDULE OF FEES**

<u>RATE TYPE</u>	<u>2015 RATE</u>	<u>2014 RATE</u>	<u>UNIT OF MEASURE</u>	<u>DESCRIPTION</u>
<b><u>MUNICIPAL</u></b>				
MUNICIPALLY DELIVERED REFUSE - TOTAL WASTE MANAGEMENT FEE	\$32.44	\$32.44	PER TONNE	
WATER & WASTE WATER TREATMENT PLANT RESIDUE	\$59.00	\$59.00	PER TONNE	
MUNICIPALLY DELIVERED PALLETS	SEE ORGANICS	SEE ORGANICS	PER TONNE	
MUNICIPALLY DELIVERED STREET SWEEPINGS	\$10.00	\$10.00	PER TONNE	
MUNICIPALLY DELIVERED ORGANICS	\$39.00	\$39.00	PER TONNE	
NON-RESIDENTIALLY COLLECTED REFUSE	\$30.00	\$30.00	PER TONNE	RE: CONSTRUCTION & DEMOLITION
<b><u>RESIDENTIAL</u></b>				
<b><u>REFUSE</u></b>				
RESIDENTIALLY DELIVERED REFUSE	4 LOADS @ \$5 IF WEIGHT IS 100 KG OR LESS	4 LOADS @ \$4 IF WEIGHT IS 100 KG OR LESS	PER TONNE	
RESIDENTIALLY DELIVERED REFUSE - AFTER \$5 LOADS EXHAUSTED (ALSO SEE MINIMUM CHARGE BELOW)	\$105.00	\$105.00	PER TONNE	
RESIDENTIALLY DELIVERED REFUSE - MINIMUM FEE APPLIES AFTER \$5 LOADS ARE EXHAUSTED	\$10.00 FLAT FEE	\$10.00 FLAT FEE	MINIMUM FEE	IF LOAD 100 KGS OR LESS AND FREE LOADS EXCEEDED
<b><u>ORGANICS</u></b>				
RESIDENTIALLY DELIVERED LEAVES, TREE TRIMMINGS, BRUSH, OTHER	NO CHARGE	NO CHARGE		
RESIDENTIALLY DELIVERED GRASS	\$3 PER BAG \$15 PER TRUCK/TRAILER	\$3 PER BAG \$15 PER TRUCK/TRAILER		
<b><u>OTHER</u></b>				
TIRES - PASSENGER (1ST & TIRES ARE FREE)	\$3.00	\$3.00	PER TIRE	
TIRES - LIGHT TRUCK (1ST & TIRES ARE FREE)	\$4.50	\$4.50	PER TIRE	
TIRES - MEDIUM TRUCK (1ST & TIRES ARE FREE)	\$15.00	\$15.00	PER TIRE	
TIRES - FARM TRACTOR (1ST & TIRES ARE FREE)	\$35.00	\$35.00	PER TIRE	
RESIDENTIAL PALLETS DELIVERED TO TRANS. STN. #2	\$46.00	\$46.00	PER TONNE	
REFRIGERANTS	\$15.00	\$15.00	PER UNIT	
RAILWAY TIES	\$105.00	\$105.00	PER TONNE	
WHITE GOODS	NO CHARGE	NO CHARGE		
RECYCLABLES	NO CHARGE	NO CHARGE		
HOUSEHOLD CHEMICAL WASTE	NO CHARGE	NO CHARGE		

**ESSEX - WINDSOR SOLID WASTE AUTHORITY  
SCHEDULE OF FEES**

	<b>2015 RATE</b>	<b>2014 RATE</b>	<b>UNIT OF MEASURE</b>	<b>DESCRIPTION</b>
<b>REFUSE</b>				
ICI REFUSE DELIVERED TO REGIONAL LANDFILL	\$59.00	\$59.00	PER TONNE	GATE RATE
ICI REFUSE DELIVERED UNDER CONTRACT TO REGIONAL LANDFILL	\$48.00	\$48.00	PER TONNE	1,001 TONNES AND OVER
ICI REFUSE DELIVERED UNDER CONTRACT TO REGIONAL LANDFILL	\$47.00	\$47.00	PER TONNE	2,001 TONNES AND OVER
ICI REFUSE DELIVERED UNDER CONTRACT TO REGIONAL LANDFILL	\$46.00	\$46.00	PER TONNE	3,001 TONNES AND OVER
ICI REFUSE DELIVERED UNDER CONTRACT TO REGIONAL LANDFILL	\$45.00	\$45.00	PER TONNE	4,001 TONNES AND OVER
ICI REFUSE DELIVERED UNDER CONTRACT TO REGIONAL LANDFILL	\$44.00	\$44.00	PER TONNE	5,001 TONNES AND OVER
ICI REFUSE DELIVERED UNDER CONTRACT TO REGIONAL LANDFILL	\$43.00	\$43.00	PER TONNE	10,001 TONNES AND OVER
ICI REFUSE DELIVERED UNDER CONTRACT TO REGIONAL LANDFILL	\$38.00	\$38.00	PER TONNE	20,001 TONNES AND OVER
ICI REFUSE DELIVERED UNDER CONTRACT TO REGIONAL LANDFILL	\$34.00	\$34.00	PER TONNE	30,001 TONNES AND OVER
ICI REFUSE DELIVERED UNDER CONTRACT TO REGIONAL LANDFILL	\$30.00	\$30.00	PER TONNE	35,001 TONNES AND OVER
ICI REFUSE DELIVERED TO TRANSFER STATIONS	\$64.00	\$64.00	PER TONNE	GATE RATE
ICI DELIVERED REFUSE	\$6.40	\$6.40	MINIMUM FEE	MINIMUM FEE
<b>ORGANICS</b>				
ICI ORGANICS DELIVERED TO TRANSFER STATIONS OR REGIONAL LANDFILL	\$46.00	\$46.00	PER TONNE	PER TONNE
ICI DELIVERED ORGANICS	\$4.60	\$4.60	MINIMUM FEE	MINIMUM FEE
<b>OTHER</b>				
ASBESTOS	\$105.00	\$105.00	PER TONNE	PER TONNE + \$100 PER LOAD
	+ \$100 PER LOAD	+ \$100 PER LOAD		
DIG OUT FEE	\$50.00	\$50.00	PER DIG OUT	PER DIG OUT
CONTAMINATED SOIL TO BE LANDFILLED	\$30.00	\$30.00	PER TONNE	PER TONNE
GREENHOUSE VINES AND/OR GROWING MEDIUM TO BE LANDFILLED	\$30.00	\$30.00	PER TONNE	PER TONNE
ICI PALLETS DELIVERED TO TRANS. STN. #2 AND REGIONAL LANDFILL	\$46.00	\$46.00	PER TONNE	PER TONNE
REFRIGERANTS	\$15.00	\$15.00	PER UNIT	PER UNIT
WEIGHT TICKET	\$6.00	\$6.00	PER TICKET	PER TICKET
RAILWAY TIES	\$105.00	\$105.00	PER TONNE	PER TONNE
WHITE GOODS WITHOUT REFRIGERANTS RECYCLABLES	NO CHARGE	NO CHARGE		
	NO CHARGE	NO CHARGE		
<b>APPROVED CHARITIES</b>				
LOADS DELIVERED TO TRANSFER STATIONS	\$14.00	\$14.00	PER TONNE	PER TONNE
LOADS DELIVERED TO TRANSFER STATIONS - MINIMUM FEE	\$5.00	\$5.00	MINIMUM FEE	MINIMUM FEE
LOADS DELIVERED TO REGIONAL LANDFILL	\$0.00	\$0.00	PER TONNE	PER TONNE