

**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 #: 16925 EG/8335</b>	<b>Report Date: December 13, 2013</b>
<b>Author's Name: Mark Spizzirri</b>	<b>Date to Council: January 6, 2014</b>
<b>Author's Phone: 519 253-7111 ext. 3276</b>	<b>Classification #:</b>
<b>Author's E-mail: mspizzirri@city.windsor.on.ca</b>	

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

**Subject: 2014 Essex-Windsor Solid Waste Authority Operational Plan and Budget**

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

That City Council **APPROVE** the 2014 Essex-Windsor Solid Waste Authority (EWSWA) Operational Plan and Budget as submitted and attached as Appendix A.

**EXECUTIVE SUMMARY:**

N/A

**2. 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.

**3. DISCUSSION:**

The EWSWA Board of Directors approved the 2014 Operational Plan and Budget (Appendix A) at their meeting on December 3rd, 2013. The 2014 EWSWA budget was developed in consultation with both City and County administration. The EWSWA Budget is scheduled for the Dec 18, 2013 County of Essex Council Agenda.

Appendix A, submitted on December 9th, 2013 by the General Manager and Manager of Finance & Administration from the EWSWA, details the 2014 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 2014 Operational Plan and Budget.

#### **4. RISK MANAGEMENT:**

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 materials 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.

Revenues 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 (2014-2023), City Council should be aware that **the current funding model is not sustainable as it generates annual budgets deficits.** In the short term, the Authority has the ability to fund these deficits via its Rate Stabilization Reserve. However, 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 2015 municipal allocation will need to increase approximately \$477,650 (4.66%) to \$10,700,000 from the 2014 allocation of \$10,250,000. This would result in the City of Windsor's share increasing from \$5,570,167 to a projection of \$5,829,737. This is would be an increase of \$259,570 or 4.66%.

#### **5. FINANCIAL MATTERS:**

For 2014, it is being proposed that the total amount levied for landfill tipping fees to Windsor and the seven County of Essex municipalities will total \$10,250,000. This figure represents **NO CHANGE** from the 2013 amount of \$10,250,000.

As a result, the City of Windsor's assessment for 2014 Landfill Tipping Fees will actually incur a slight decrease from \$5,571,384 to \$5,570,167. The slight variation for this budgeted figure relates to fluctuations in the amount of residential curbside refuse collected by each municipality and delivered to the Essex-Windsor Regional Landfill for disposal. The 2014 EWSWA budget estimates that Windsor will deliver 53,800 tonnes compared to the 2013 estimate of 53,930.

In addition, the City of Windsor's budget for its portion of the perpetual care of Landfill No. 3 will remain at \$707,347 in 2014. Although EWSWA is projecting a budget of \$725,517 for the City of Windsor's perpetual care costs, a reserve will be established in 2014 to track leachate costs at this particular landfill. Annual surpluses/deficits will be transferred into the reserve. Over the long-term, the expectation is that leachate cost savings will cover the cost of the work that was done at the landfill using the 1,000,000 m<sup>3</sup> of clay from the Windsor-Essex Parkway project.

Furthermore, due to decreased tonnages estimated for organics delivered from the City of Windsor to the Regional Landfill in 2014, the budget for organic tipping fees will remain status quo at \$266,000 despite the cost rising by \$1/tonne to a total of \$39/tonne.

The net impacts of these items will be incorporated into the Operating Budget for Environmental Services.

	2013 Budget	2014 Requirement	City of Windsor Impact
Landfill Tipping Fees	\$5,571,384	\$5,570,167	(\$1,218)
Perpetual Care – Landfill #3	\$707,347	\$707,347	\$0
Organic Tipping Fees	\$266,000	\$266,000	\$0
<b>Net City Impact</b>			<b>(\$1,218)</b>

**5. CONSULTATIONS:**

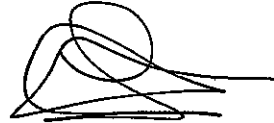
Manager of Environmental Services  
 Manager of Performance Measurement & Financial Administration  
 Deputy Treasurer – Financial Planning  
 Manager of Finance & Administration, EWSWA

**6. CONCLUSION:**

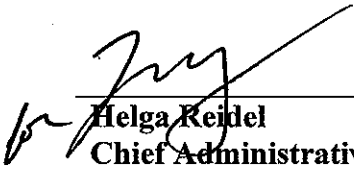
That City Council approves the Essex Windsor Solid Waste Authority 2014 Operational Plan and Budget as submitted and attached as Appendix A.



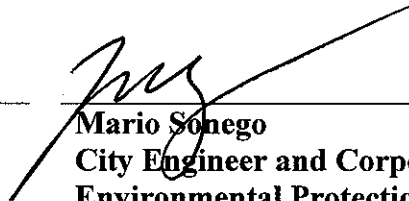
*for*  
 Mark Spizzirri  
 Financial Planning Administrator –  
 Environmental Services



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



Helga Reidel  
 Chief Administrative Officer



Mario Sonogo  
 City Engineer and Corporate Leader  
 Environmental Protection and  
 Transportation

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**APPENDICES:****Appendix A – 2014 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****NOTIFICATION :**

Name	Address	Email Address	Telephone	FAX

**Essex-Windsor Solid Waste Authority**

**REPORT**

December 9, 2013

file: 2014 Budget

**TO:** Mayor and Council of the City of Windsor

**FROM:** Eli Maodus, General Manager, EWSWA  
Michelle Bishop, Manager of Finance & Administration, EWSWA

**RE:** **2014 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 2014 budget.
- (b) The municipal total waste management allocation of \$10,250,000 – to be made up of \$7,045,000 allocated to municipalities based on population and \$3,202,000 assessed based on a Total Waste Management Fee of \$32.44 per tonne. The 2013 allocation to municipalities was also \$10,250,000.

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 December 3, 2013 the Board of the Essex-Windsor Solid Waste Authority met to deliberate and approve the Authority's 2014 budget. The Board approved a municipal total waste management allocation of \$10,250,000. This figure remains unchanged from the 2013 allocation.

The allocation to Windsor and the seven County of Essex municipalities of the \$10,250,000 is shown in the following table:

	2014 BUDGETED TOTAL MUNIC. <u>ALLOCATION</u>	2013 BUDGETED TOTAL MUNIC. <u>ALLOCATION</u>	2014 INCREASE IN TOTAL MUNIC. <u>ALLOCATION</u>
WINDSOR	\$5,570,167	\$5,571,385	(\$1,218)
AMHERSTBURG	\$595,331	\$591,763	\$3,568
ESSEX	\$532,281	\$530,370	\$1,911
KINGSVILLE	\$549,638	\$555,829	(\$6,191)
LAKESHORE	\$941,225	\$931,797	\$9,428
LASALLE	\$749,817	\$751,846	(\$2,029)
LEAMINGTON	\$696,802	\$698,871	(\$2,069)
TECUMSEH	\$614,740	\$618,139	(\$3,399)
<b>TOTAL</b>	<b>\$10,250,000</b>	<b>\$10,250,000</b>	<b>\$0</b>

The minor year-over-year differences relates to the fluctuations in the amount of residential curbside refuse collected by each municipality and delivered to the Essex-Windsor Regional Landfill for disposal. For example, the 2014 EWSWA budget estimates that Windsor will deliver 53,800 tonnes compared to the 2013 estimate of 53,930 tonnes.

## DISCUSSION

Attached to this report are expenditure and revenue schedules showing 2014 budget figures as well as 2013 budget and projection figures. A summary table is presented as follows:

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

	2013 <u>Budget</u>	2013 <u>Projection</u>	2014 <u>Budget</u>
Operating Expenditures	\$21,375,375	\$21,225,040	\$21,701,015
Capital out of Current	\$164,900	\$138,490	\$93,500
Total Expenditures	\$21,540,275	\$21,363,530	\$21,794,515
Revenue	\$21,058,900	\$20,750,985	\$20,760,470
Surplus (Deficit)	(\$481,375)	(\$612,545)	(\$1,034,045)
Recycling Revenue	\$3,483,400	\$3,274,000	\$3,304,700

In order to balance the 2014 budget a \$1,034,045 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 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.

### **10 Year Forecast 2014 - 2023**

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.

The forecast model shows that the planned reduction in the Reserve to a level of approximately \$4M after 10 years. This Reserve is being used to moderate any increases required from the municipalities.

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% annually in order to eliminate the annual operational deficits. For example, it is projected that the **2015 allocation to Windsor will need to increase to \$10,700,000** from the 2014 allocation of \$10,250,000.

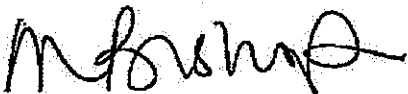
**FOR 10 YEAR FORECAST PERIOD 2014 - 2023**

CPI 1.76%

<b>ASSUMPTION:</b>			
<b>MAINTAIN BALANCE IN RESERVE AT \$4M AT END OF 10 YEAR FORECAST PERIOD</b>			
<b>RECYCLING REVENUE AT \$3.6M ANNUALLY</b>			
<b>ICI REFUSE FROM ESSEX-WINDSOR ONLY</b>			
<b>CONTRIB. TO REG. LF PERPETUAL CARE RESERVE SUSPENDED UNTIL 2032</b>			
	<b>PROJECTED ASSESSMENT TO MUNICIPALITIES</b>	<b>PROJECTED (DEFICIT) FOR THE YEAR</b>	<b>PROJECTED RESERVE BALANCE END OF YEAR</b>
<b>4.66% INCREASES AFTER 2014</b>			
<b>2014</b>	<b>\$10,250,000</b>	<b>(\$1,034,045)</b>	<b>\$9,798,305</b>
<b>2015</b>	<b>\$10,727,650</b>	<b>(\$1,046,711)</b>	<b>\$8,849,577</b>
<b>2016</b>	<b>\$11,227,558</b>	<b>(\$994,984)</b>	<b>\$7,943,089</b>
<b>2017</b>	<b>\$11,750,763</b>	<b>(\$1,073,708)</b>	<b>\$6,948,811</b>
<b>2018</b>	<b>\$12,298,348</b>	<b>(\$909,619)</b>	<b>\$6,108,680</b>
<b>2019</b>	<b>\$12,871,451</b>	<b>(\$781,914)</b>	<b>\$5,387,853</b>
<b>2020</b>	<b>\$13,471,261</b>	<b>(\$639,744)</b>	<b>\$4,801,987</b>
<b>2021</b>	<b>\$14,099,022</b>	<b>(\$482,218)</b>	<b>\$4,367,790</b>
<b>2022</b>	<b>\$14,756,036</b>	<b>(\$358,392)</b>	<b>\$4,053,075</b>
<b>2023</b>	<b>\$15,443,667</b>	<b>(\$117,280)</b>	<b>\$3,976,326</b>

**RECOMMENDATION**

THAT the Council of the City of Windsor approve the 2014 Essex-Windsor Solid Waste Authority budget and total municipal allocation of \$10,250,000.

**SUBMITTED BY**


Michelle Bishop, CGA  
Manager – Finance & Administration



Eli Maodus, CMA  
General Manager

**Attachments:**

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



2014 OPERATING BUDGET SUMMARY TABLE (INCLUDING PERPETUAL CARE)

10-Dec-13

ACCOUNT TITLE	2013		2014	
	BUDGET	PROJECTION	BUDGET	BUDGET
<b>OPERATING EXPENDITURES</b>	\$	\$	\$	\$
<b>ADMINISTRATION &amp; COMMITTEE</b>				
Committee Expenses	12,400	6,220	7,400	
Administration	1,366,800	1,298,800	1,307,560	
	<b>1,379,200</b>	<b>1,305,020</b>	<b>1,314,960</b>	
<b>REALTY</b>	<b>20,900</b>	<b>26,290</b>	<b>22,140</b>	
<b>3R's PROGRAMS</b>				
Recycling Program	6,755,850	6,711,305	6,782,790	
Municipal Hazardous or Special Waste Program	262,500	261,790	273,390	
Waste Reduction/ Reuse	1,056,700	1,007,450	1,059,360	
Advertising/ Public Education	364,050	335,550	308,940	
	<b>8,439,100</b>	<b>8,316,095</b>	<b>8,424,480</b>	
<b>LANDFILL OPERATIONS</b>	<b>2,850,025</b>	<b>2,894,255</b>	<b>3,061,645</b>	
Regional Landfill - Operating Expenditures				
<b>TRANSFER STATIONS AND WASTE DEPOT OPERATIONS</b>				
Transfer Stn. 1 (Windsor)	1,229,960	1,197,650	1,261,550	
Transfer Stn. 2 (Kingsville)	608,800	599,920	615,550	
Public Drop-Off (Windsor)	838,650	822,780	874,710	
	<b>2,677,410</b>	<b>2,620,350</b>	<b>2,751,810</b>	
<b>OPERATING EXP. BEFORE "REGIONAL LANDFILL - OTHER" EXPENSES BELOW</b>	<b>15,396,635</b>	<b>15,162,010</b>	<b>15,575,035</b>	
<b>REGIONAL LANDFILL - OTHER</b>				
Contribution to Regional Landfill Debt Retirement Reserve - Sun Life Debenture	4,154,890	4,154,890	4,287,430	
Contribution to Regional Landfill Perpetual Care Reserve	0	0	0	
Essex Compensation	1,476,500	1,533,100	1,469,150	
Annual Residential Compensation	47,500	48,900	47,150	
Loan Repayment to Equipment Replacement Reserve - Cell #3 North	288,950	314,350	314,350	
Loan Interest - Cell #3 North	10,900	11,790	7,900	
	<b>5,978,740</b>	<b>6,063,030</b>	<b>6,125,980</b>	
<b>TOTAL OPERATING EXPENDITURES</b>	<b>21,375,375</b>	<b>21,225,040</b>	<b>21,701,015</b>	

2014 OPERATING BUDGET SUMMARY TABLE ( INCLUDING PERPETUAL CARE)

10-Dec-13

ACCOUNT TITLE	2013 BUDGET	2013 PROJECTION	2014 BUDGET
<b>PERPETUAL CARE - LANDFILL SITES #2 &amp; #3</b>			
Landfill #2 Perpetual Care - Current Year Expenditures	465,100	471,400	458,000
Landfill #3 Perpetual Care - Current Year Expenditures	3,171,015	2,325,390	1,770,590
<b>TOTAL PERPETUAL CARE COSTS</b>	<b>3,636,115</b>	<b>2,796,790</b>	<b>2,228,590</b>
<b>CAPITAL WORKS</b>			
RECYCLING	123,500	117,000	68,500
WASTE REDUCTION	17,800	2,800	152,000
REGIONAL LANDFILL	87,000	82,390	247,000
TRANSFER STATION 2 (KINGSVILLE)	255,000	199,500	14,000
TRANSFER STATION 1 (WINDSOR)	0	0	0
WINDSOR DEPOT	2,000	5,500	0
REGIONAL LANDFILL - OTHER	0	0	6,400,000
<b>TOTAL CAPITAL WORKS</b>	<b>485,300</b>	<b>407,190</b>	<b>6,881,500</b>
<b>TOTAL OPERATING, PERPETUAL CARE AND CAPITAL EXPENDITURES</b>	<b>25,496,790</b>	<b>24,429,020</b>	<b>30,811,105</b>
<b>REVENUE</b>	<b>25,015,415</b>	<b>23,961,435</b>	<b>29,647,810</b>
Excess of Revenue over Expenditures	(481,375)	(467,585)	(1,163,295)

ABOVE SURPLUS (DEFICIT) COMPRISED OF THE FOLLOWING:

Operations Surplus (Deficit) - Contribution To/From Rate Stabilization Reserve	(481,375)	(612,545)	(1,034,045)
Landfill #2 Accum. Surplus (Deficit) at end of year	0	3,750	(129,250)
Landfill #3 Accum. Surplus at end of year	0	141,210	0
<b>Surplus (Deficit) for Year</b>	<b>(481,375)</b>	<b>(467,585)</b>	<b>(1,163,295)</b>

REVENUE SUMMARY TABLE

ACCOUNT TITLE		2013	2013	2014
		BUDGET	PROJECTION	BUDGET
<b>RECURRING REVENUE RE: REGULAR OPERATIONS</b>				
14201.6510	Municipal Allocation of Fixed Costs - Admin., Debenture, Compensation	\$7,045,000	\$7,045,000	\$7,048,000
14201.6520	Total Waste Management Fee - Municipally Delivered Refuse	3,205,000	3,197,950	3,202,000
14201.6521	Tipping Fees - Municipally Delivered - Organics	543,400	586,680	601,380
14201.6622	Tipping Fees - Residentially Delivered - Refuse	577,500	509,545	525,000
14201.6630	Residential Customers - Flat Fee for Refuse	102,750	100,470	133,500
14201.6625	Tipping Fees - Residentially Delivered - Grass	7,500	7,955	8,000
14201.6626	Tipping Fees - Residential & ICI Delivered Tires	1,000	1,200	1,000
14201.6627	Tipping Fees - Residential & ICI Delivered - Refrigerants	11,000	9,400	9,500
14201.6620	Tipping Fees - ICI - Refuse - Landfilled	2,504,850	2,670,055	2,706,620
14201.6619	Tipping Fees - ICI - Organics & Other Non-Landfilled Materials	604,700	407,300	218,800
14201.6629	Ontario Tire Stewardship	7,600	6,280	6,500
14301.6625	Sale of Recyclable Goods	3,483,400	3,274,000	3,304,700
14301.6724	LCBO Bottle Deposit (Paid by the Beer Store)	73,000	67,000	67,000
14301.6798	Stewardship Ontario/Waste Diversion Organization - Recycling Program	1,550,000	1,590,900	1,600,000
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	88,000	130,000	185,000
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	28,500	30,000
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	0	500
14201.6698	Administration - Miscellaneous Revenue - Wage Subsidies	4,000	7,600	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	30,000	25,000	25,000
14301.6701	Sale of Recyclable Oil	30,000	30,000	32,000
14302.6720	Advertising Program - Stewardship Ont. Funding	25,500	25,500	0
14303.6324	County Municipalities - White Goods Collections	30,000	20,000	20,000
14303.6722	Composter & Digester Sales to Public	14,500	12,000	24,000
14303.6726	Sale of Compost	200,000	175,000	175,000
14303.6727	Compost Delivery Fee to Residents	8,000	5,000	5,000
14303.6798	Yard Waste Bags & Grocery Bag Sales	600	500	600
14304.6728	Sale of Scrap Metal - Windsor Drop-Off Depot	87,000	80,000	80,000
14305.6620	MHSW - Small Business Revenue	22,500	25,000	25,000
14305.6798	MHSW - Used Auto Battery Sales	10,000	6,500	8,000
14305.6320	Stewardship Ont. Funding - Disposal - Phase One	14,500	17,510	20,600
14305.6320	Prov. of Ontario / RCO - Disposal - Phase Two	32,000	20,670	22,900
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	9450	4,800	4,800
14201.6793	Sale of Carbon Credits - Regional Landfill Methane Gas	20,000	19,600	20,000
14401.6629	Rental Income - Farmland & Other	137,000	145,800	145,800
14105.6630	Truck Wash Usage Fee - Transfer Station #1 - Turtle Island	2,200	1,820	1,820
14301.6630	Truck Wash Usage Fee - Recycling - Turtle Island	5,250	5,250	5,250
14201.6698	Draw on Rate Stabilization Reserve - Master Plan Implementation Study	50,000	0	0
		<b>\$21,058,900</b>	<b>\$20,750,985</b>	<b>\$20,760,470</b>
<b>REVENUE RE: LANDFILL #2 AND LANDFILL #3 PERPETUAL CARE</b>				
14102.6520	Landfill #2 Perpetual Care - Contrib. From Municipalities	\$374,535	\$374,535	\$325,000
19205.8704	Landfill #2 Perpetual Care - Prior Year's Accum. Surplus (Deficit) Used to Fund Operations	90,565	100,615	3,750
14107.6520	Landfill #3 Perpetual Care - Contrib. From Municipalities	793,195	793,195	812,980
19205.8705	Landfill #3 Perpetual Care - Prior Year's Accum. Surplus (Deficit) Used to Fund Operations	123,920	99,905	141,210
	Landfill #3 Perpetual Care - Loan From EWSWA Reserve	2,253,900	1,573,500	816,400
		<b>\$3,636,115</b>	<b>\$2,941,750</b>	<b>\$2,099,340</b>
<b>REVENUE RE: CAPITAL &amp; NON-RECURRING</b>				
14106.6820	Draw on Equipment Replacement Reserve - Front End Loader	225,000	163,300	0
14106.6798	Sale of Equipment - Front End Loader	0	18,200	0
14201.6620	Draw on Equipment Replacement Reserve - Photocopier	15,000	15,000	0
14104.6793	Stewardship Ontario Funding - Drop Off Depot	15,000	15,000	0
14105.6820	Draw on Equipment Replacement Reserve - Front End Loader	0	0	215,000
14104.6820	Draw on Equipment Replacement Reserve - Pickup Truck	0	0	25,000
14301.6327	Sale of Roll - Out Carts - Replacement 95 Gal. Commercial	15,000	15,000	15,000
14301.6329	Sale of Roll - Out Carts - 35 Gal Residential	18,000	11,000	11,000
14303.6820	Draw From Equipment Replacement Reserve - Articulated Loader	0	0	107,000
	Sale of Equipment - Loader and Skid Steer	0	0	15,000
14201.6801	Cont. From Future Cell Development Reserve - Cell #4 North	0	0	2,400,000
14201.6820	Cont. From Equip. Replacement Reserve - Cell #4 North	0	0	728,000
14201.6803	Loan From Equip. Replacement Reserve - Cell #4 North	0	0	3,272,000
14301.6328	Continuous Improvement Funding - Advertising	32,400	31,200	0
		<b>\$320,400</b>	<b>\$268,700</b>	<b>\$6,788,000</b>
<b>TOTAL REVENUE</b>		<b>\$25,015,415</b>	<b>\$23,961,435</b>	<b>\$29,647,810</b>

\$10,250,000

**TIPPING FEE REVENUE SCHEDULE**

	2013 BUDGET			2013 PROJECTION			2014 BUDGET		
	\$/ TONNE	TONNES	REVENUE	\$/ TONNE	TONNES	REVENUE	\$/ TONNE	TONNES	REVENUE
<b>LANDFILLED WASTE</b>									
Residential Waste - Municipally Delivered	\$32.42	98,870	\$3,205,000	\$32.42	98,622	\$3,197,950	\$32.44	98,700	\$3,202,000
Residential Waste - Residentially Delivered	\$105.00	5,500	\$577,500	\$105.00	4,908	\$509,545	\$105.00	5,000	\$525,000
Residential Waste - \$4 per load for 1st 4 loads 100kg or less	\$3/load	2,000	\$102,750	\$3/load	1,910	\$100,470	\$4/load	2,000	\$133,500
Recycling & MHSW Residual	\$0	2,700	\$0	\$0	2,420	\$0	\$0	2,400	\$0
I/C & I Waste	Varying Rates	63,613	\$2,504,850	Varying Rates	71,300	\$2,670,055	Varying Rates	54,400	\$2,258,620
Additional Waste to be Sourced							\$64	7,000	\$448,000
<b>TOTAL LANDFILLED WASTE</b>		<b>172,683</b>			<b>179,160</b>			<b>169,500</b>	
<b>NON - LANDFILLED WASTE</b>									
Grass delivered by Residential Customers	\$3.00 per bag		\$7,500	\$3.00 per bag		\$7,955	\$3.00 per bag		\$8,000
Grass/Leaves/Tree Trimmings/Brush/Pallets/Other Delivered by ICI/ Cash & Invoiced Customers	VARIOUS		\$164,700	VARIOUS		\$143,950	VARIOUS		\$133,400
Other - See below	VARIOUS		\$440,000	VARIOUS		\$263,350	VARIOUS		\$85,400
Tires	VARIOUS		\$1,000	VARIOUS		\$1,200	VARIOUS		\$1,000
Refrigerants - Cash Residential & ICI Customers	\$15/unit		\$11,000	\$15/unit		\$9,400	\$15/unit		\$9,500
Municipally Delivered Organics	\$38.00	14,300	\$543,400	\$38.00	15,439	\$586,680	\$38.00	15,420	\$601,380
<b>TOTAL LANDFILLED AND NON - LANDFILLED WASTE TIP FEE REVENUE</b>			<b>\$7,557,700</b>			<b>\$7,490,555</b>			<b>\$7,405,800</b>
Auto Shredder Fluff			\$400,000			\$173,375			\$0
Street Sweepings			\$20,000			\$30,450			\$25,400
Asbestos Fee & Dig out Fee			\$10,000			\$9,850			\$10,000
Weight Scale Receipts			\$10,000			\$49,675			\$50,000
			<b>\$440,000</b>			<b>\$263,350</b>			<b>\$85,400</b>

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

<u>RATE TYPE</u>	<u>2014 RATE</u>	<u>2013 RATE</u>	<u>UNIT OF MEASURE</u>	<u>DESCRIPTION</u>
<b><u>MUNICIPAL</u></b>				
MUNICIPALLY DELIVERED REFUSE - TOTAL WASTE MANAGEMENT FEE	\$32.44	\$32.42	PER TONNE	
WATER & WASTE WATER TREATMENT PLANT RESIDUE	\$59.00	\$58.00	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	\$38.00	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 @ \$4 IF WEIGHT IS 100 KG OR LESS	4 LOADS @ \$3 IF WEIGHT IS 100 KG OR LESS	PER TONNE	
RESIDENTIALLY DELIVERED REFUSE - AFTER \$4 LOADS EXHAUSTED (ALSO SEE MINIMUM CHARGE BELOW)	\$105.00	\$105.00	PER TONNE	
RESIDENTIALLY DELIVERED REFUSE - MINIMUM FEE APPLIES AFTER \$4 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 8 TIRES ARE FREE)	\$3.00	\$3.00	PER TIRE	
TIRES - LIGHT TRUCK (1ST 8 TIRES ARE FREE)	\$4.50	\$4.50	PER TIRE	
TIRES - MEDIUM TRUCK (1ST 8 TIRES ARE FREE)	\$15.00	\$15.00	PER TIRE	
TIRES - FARM TRACTOR (1ST 8 TIRES ARE FREE)	\$35.00	\$35.00	PER TIRE	
RESIDENTIAL PALLETS DELIVERED TO TRANS. STN. #2	\$46.00	\$45.00	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>2014 RATE</b>	<b>2013 RATE</b>	<b>UNIT OF MEASURE</b>	<b>DESCRIPTION</b>
<b>INDUSTRIAL/COMMERCIAL/INSTITUTIONAL (I/C/I)</b>				
<b>REFUSE</b>				
ICI REFUSE DELIVERED TO REGIONAL LANDFILL	\$59.00	\$58.00	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	\$63.00	PER TONNE	GATE RATE
ICI DELIVERED REFUSE	\$6.40	\$6.30	MINIMUM FEE	MINIMUM FEE
<b>ORGANICS</b>				
ICI ORGANICS DELIVERED TO TRANSFER STATIONS OR REGIONAL LANDFILL	\$46.00	\$45.00	PER TONNE	MINIMUM FEE
ICI DELIVERED ORGANICS	\$4.60	\$4.50	MINIMUM FEE	MINIMUM FEE
<b>OTHER</b>				
ASBESTOS	\$105.00	\$105.00	PER TONNE	+ \$100 PER LOAD
	+ \$100 PER LOAD	+ \$100 PER LOAD		
DIG OUT FEE	\$50.00	\$50.00	PER DIG OUT	
CONTAMINATED SOIL TO BE LANDFILLED	\$30.00	\$30.00	PER TONNE	
ICI PALLETS DELIVERED TO TRANS. STN. #2 AND REGIONAL LANDFILL	\$46.00	\$45.00	PER TONNE	
REFRIGERANTS	\$15.00	\$15.00	PER UNIT	
WEIGHT TICKET	\$6.00	\$5.00	PER TICKET	
RAILWAY TIES	\$105.00	\$105.00	PER TONNE	
WHITE GOODS WITHOUT REFRIGERANTS	NO CHARGE	NO CHARGE		
RECYCLABLES	NO CHARGE	NO CHARGE		
<b>APPROVED CHARITIES</b>				
LOADS DELIVERED TO TRANSFER STATIONS	\$14.00	\$14.00	PER TONNE	MINIMUM FEE
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	

ICI - Eff. Feb. 1, 2013  
Municipal - Eff. Jan. 1, 2013  
Residential - Eff. Feb. 1, 2013