



Waste Reduction and Recovery Program

Programme de réduction et de récupération des déchets

2024-2025 Annual Report | Rapport annuel 2024-2025

Government of | Gouvernement des
Northwest Territories
Territoires du Nord-Ouest



TABLE OF CONTENTS

1. INTRODUCTION ET FAITS SAILLANTS	2
1. INTRODUCTION AND HIGHLIGHTS	3
2. ENVIRONMENTAL BENEFITS OF GNWT WASTE REDUCTION AND RECOVERY PROGRAMS	4
3. BEVERAGE CONTAINER PROGRAM	5
3.1 BEVERAGE CONTAINER RECOVERY RATES	5
3.2 WHAT HAPPENS TO YOUR CONTAINERS?	7
4. SINGLE-USE RETAIL BAG PROGRAM	8
5. ELECTRONICS RECYCLING PROGRAM.....	9
6. LICENSED DEPOTS, PROCESSING CENTRES, REGISTRATIONS, LOCAL EMPLOYMENT, AND COMPLIANCE	11
6.1 RECYCLING DEPOTS AND REGIONAL PROCESSING CENTRES.....	11
6.2 LICENCES, REGISTRATIONS, LOCAL EMPLOYMENT AND COMPLIANCE	13
7. WASTE REDUCTION AND RECYCLING INITIATIVE	14
8. WASTE RESOURCE MANAGEMENT STRATEGY AND IMPLEMENTATION PLAN	18
9. WASTE REDUCTION AND RECOVERY ADVISORY COMMITTEE	21
10. APPENDIX A: AUDITED FINANCIAL STATEMENTS.....	22
Figure 1: Beverage Container Recovery Rates 2015-2025	6
Figure 2: Eligible Program Electronics and their Environmental Handling Fees Paid on Purchase.....	9
Figure 3: Recycling Depots in the NWT	12
Figure 4: Example E-Pilot materials.....	19
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Table 1: Quantity of Materials Reduced, Reused and Recycled, and Corresponding GHG Emissions Reduced for all Programs.....	4
Table 2: Beverage Container Recovery Rate	5
Table 3: Beverage Container Program: Materials Shipped for Reuse and Recycling 2024-2025 & 2023-2024.....	6
Table 4: Electronics Collected for Recycling in 2024-2025.....	10
Table 5: Licences, Registrations, Local Employment and Compliance Information for all Programs.	13
ENDNOTES	Inside Back Cover

1. INTRODUCTION ET FAITS SAILLANTS

Le Gouvernement des Territoires du Nord-Ouest (GTNO), par l'intermédiaire du ministère de l'Environnement et du Changement climatique (MECC), exploite trois programmes de réduction et de réacheminement des déchets, et une initiative visant à éviter que les déchets se retrouvent dans les sites d'enfouissement des TNO et dans la nature : le Programme de gestion des contenants de boisson, le Programme de gestion des sacs à provisions jetables, le Programme de recyclage des appareils électroniques et l'Initiative de réduction et de recyclage des déchets.

Grâce à la participation des Tenois à ces programmes de réduction et de réacheminement des déchets, et aux efforts des employés des centres de recyclage, des centres de traitement régionaux, des écoles, des Gouvernements autochtones, des administrations communautaires et des différentes entreprises et organisations participantes, nous avons réalisé ce qui suit pendant l'exercice 2024-2025 :



Taux de récupération de **69,2 %**
(bien en dessous des taux d'avant la pandémie)

17,2 kg par résident des TNO

21 745 570 contenants récupérés



Environ **9 225 924** de sacs en moins
206 sacs par résident



34 employés à temps partiel
et **15** employés à temps plein

travaillent dans les centres d'entreposage et
les centres de traitement régionaux des TNO



2,7 kg d'appareils électroniques et
électroniques recyclés **par résident**
des TNO



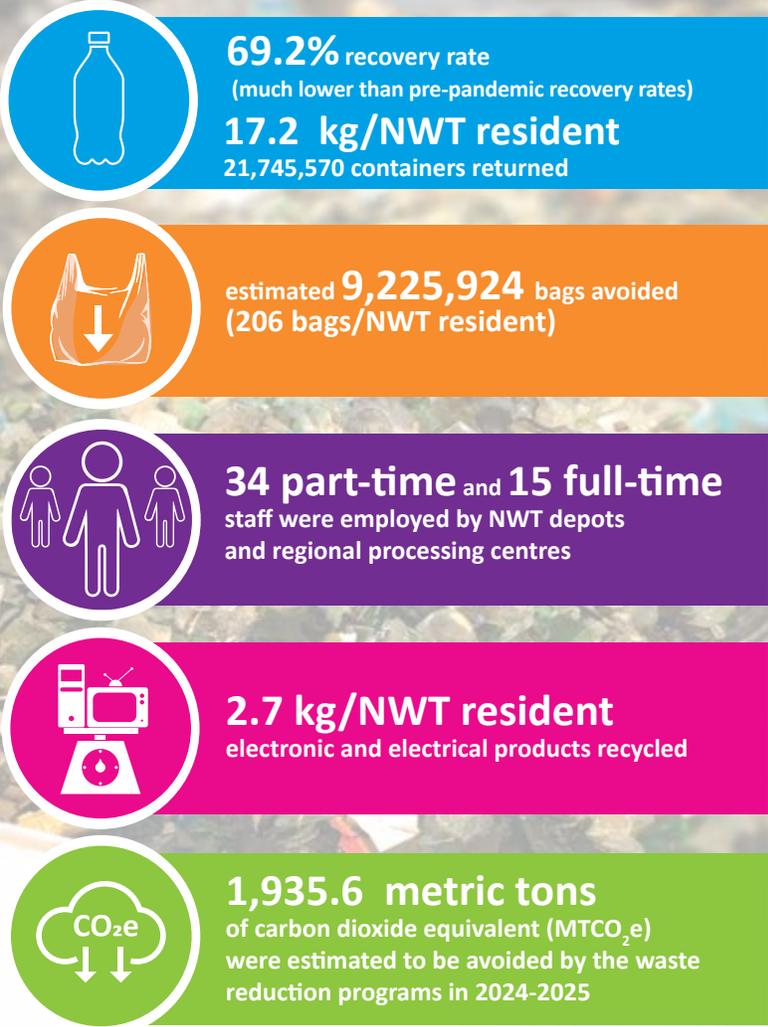
1 935,6 tonnes métriques

d'équivalent dioxyde de carbone (t éq. CO₂)
grâce aux programmes de réduction et de
réacheminement des déchets en 2024-2025

1. INTRODUCTION AND HIGHLIGHTS

The Government of the Northwest Territories (GNWT) Department of Environment and Climate Change (ECC) operates three waste reduction and diversion programs and one initiative to help keep waste out of NWT landfills and off the land: the Beverage Container Program (BCP), the Single-use Retail Bag Program (SRBP), the Electronics Recycling Program (ERP), and the Waste Reduction and Recycling Initiative (WRRRI).

Thanks to the participation of NWT residents in these waste reduction and diversion programs, and the dedication of many people working at recycling depots, regional processing centres, schools, Indigenous Governments, community governments and other businesses and organizations, the following successes were achieved during the 2024-2025 fiscal year:



2. ENVIRONMENTAL BENEFITS OF GNWT WASTE REDUCTION AND RECOVERY PROGRAMS

The GNWT’s waste diversion programs continue to provide environmental benefits to the NWT by reducing, reusing and recycling materials. These programs also result in a reduction of greenhouse gas (GHG) emissions associated with the creation of new products from virgin materials. **Table 1** shows the amount of waste prevented and diverted, and the estimated GHG emissions reduced by the Single-use Retail Bag Program, the Beverage Container Program, and the Electronics Recycling Program.

Table 1
Quantity of Materials Reduced, Reused and Recycled, and Corresponding GHG Emissions Reduced for all Programs

METRIC	 SINGLE-USE RETAIL BAG PROGRAM (SRBP)		 BEVERAGE CONTAINER PROGRAM (BCP)		 ELECTRONICS RECYCLING PROGRAM (ERP+E-PILOT)		TOTAL	
	2024-2025	2023-2024	2024-2025	2023-2024	2024-2025	2023-2024	2024-2025	2023-2024
Quantity Reduced (t)	46.1*	45.5*					46.1	45.5
Quantity Reused (t)			142.4	169.0			142.4	169.0
Quantity Recycled (t)			627.2	699.3	119.5	82.7	746.7	782.0
Total Reduced, Reused & Recycled	46.1	45.5	769.6	868.3	119.5	82.7	935.2	996.5
GHG Reduced (MTCO ₂ e) ^{1*}	73.0	72.1	1,774.8	1,785.6	87.8	60.2	1,935.6	1,917.9
Equivalent Cars off the road ²	15.9	15.7	385.8	388.2	19.1	13.1	420.8	416.9

1 GHG estimations are based on United States Environmental Protection Agency Waste Reduction Model: <https://www.epa.gov/warm>. See endnotes for additional details on how GHG values are calculated.

2 Estimation of the numbers of cars off the road assumes that 4.6 metric tonnes CO₂e = 1 passenger vehicle off the road: <https://www.epa.gov/greenvehicles/greenhouse-gas-emissions-typical-passenger-vehicle>.

* See endnotes for additional details

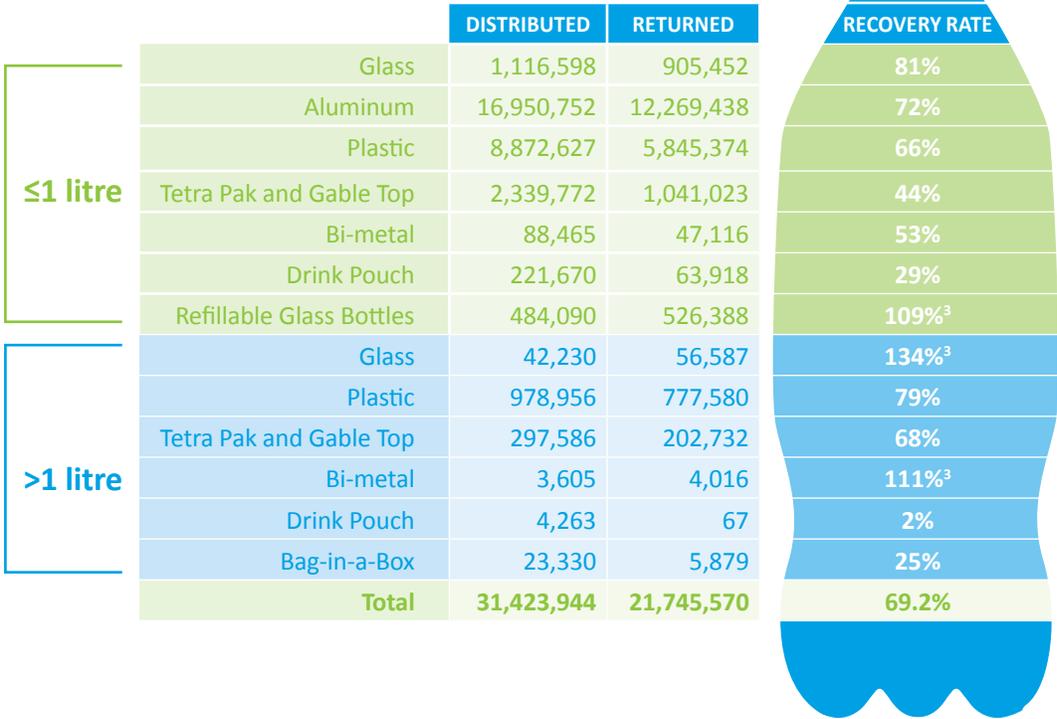
3. BEVERAGE CONTAINER PROGRAM

The Beverage Container Program was the first program created under the *Waste Reduction and Recovery Act* in 2005. Permanent recycling depots and temporary satellite depots receive empty beverage containers from customers, pay refundable deposits, and send beverage containers to regional processing centres in Yellowknife, Hay River and Inuvik. These regional processing centres consolidate and densify materials and send them to various markets in North America.

3.1 BEVERAGE CONTAINER RECOVERY RATES

More than 31.4 million beverage containers were distributed and over 21.7 million were returned in the NWT between April 1, 2024, and March 31, 2025 (**Table 2**).

Table 2
Beverage Container Recovery Rate
Between April 1, 2024-March 31, 2025

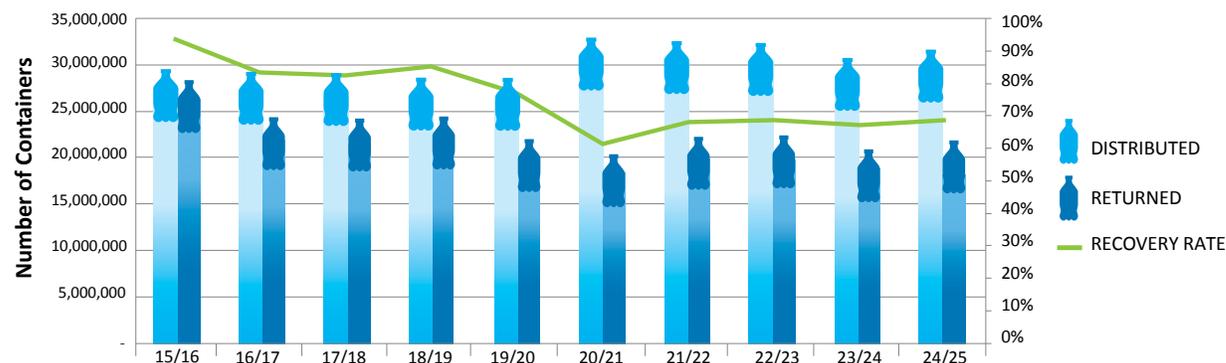


³ ECC suspects the high return rate of large glass and bi-metal containers, and refillable glass containers may be the result of operator error/mis-categorization when containers come in, and/or that containers purchased outside the NWT were returned to the NWT depots. The total containers returned across these categories represents 2.7% of all containers returned.

More than 464 million containers have been returned over the life of the program.

Figure 1 shows the BCP recovery rate for the last 10 years.

Figure 1
Beverage Container Recovery Rates 2015-2025



The Beverage Container Program recovery rate for the 2024-2025 fiscal year was 69.2%.

Figure 1 shows the recovery rate for the last ten fiscal years (FY), which run from April 1 to March 31. As seen in **Figure 1**, the number of containers distributed in the NWT increased significantly in 2020-2021 and has consistently been more than 30 million containers per year since. At that same time, the number of containers returned dropped, and has remained lower than pre-pandemic rates.

In tracking metrics of the Beverage Container Program, ECC uses the number of containers entering the NWT as reported by distributors, and the number of containers that are returned to recycling depots to determine the recovery rate. In reporting on the mass of containers collected for reuse or recycling, ECC uses the shipping weight of materials as they are shipped from a Processing Centre (Inuvik, Hay River, or Yellowknife) to downstream processors in Alberta and Kentucky. Since Processing Centres only ship materials once they reach a critical mass, it can mean that containers collected in one fiscal year do not leave the NWT until the following year. In 2024-2025, more containers were returned compared to the previous year, however, less glass was shipped for reuse and recycling, resulting in a lower mass of material reported as reused or recycled (**Table 3**) compared to 2023-2024.

Table 3
Beverage Container Program: Materials Shipped for Reuse and Recycling 2024-2025 & 2023-2024

Material	2024-2025		2023-2024	
	Tonnes Shipped for Recycling/Reuse	MTCO ₂ e	Tonnes Shipped for Recycling/Reuse	MTCO ₂ e
Aluminum	162	-1,547	162	-1,547
Polycoats and Gable Top	0	0	0	0
Plastics	164	-138	150	-126
Refillable Glass Bottles (ISB)	142	-54	169	-64
Non-Refillable Glass (NRG)	301	-36	387	-49
Bi-metal ⁴	0	0	0	0
Total	770	-1,775	868	-1,786

No shipments occurred of polycoat & gable top containers for the last two years because the main plant in North America that processes these types of containers was shut down due to a fire in 2023-24. ECC is currently stockpiling these materials while it looks for alternate processing plants that can accept it.

⁴ Very few bi-metal containers are collected, which means it may take multiple years to accumulate enough material to send for recycling.

3.2 WHAT HAPPENS TO YOUR CONTAINERS?

MATERIAL	WHERE IT GOES	WHAT IT BECOMES
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KENTUCKY



4. SINGLE-USE RETAIL BAG PROGRAM

The Single-Use Retail Bag Program was launched in 2010. This program encourages consumers to bring a reusable bag when shopping and avoid paying the 25-cent fee for each single-use retail bag (SRB) requested at NWT retail stores. In 2024-2025, distributors supplied NWT retail stores with 78,124 single-use retail bags. This three-fold decrease in distribution relative to the previous year bumped the estimated reduction rate from 97% to 99%. This is most likely attributable to a federal ban prohibiting the sale of plastic checkout bags that came into force in December 2023.



In 2024-2025, NWT residents used an estimated **9,225,924** fewer disposable bags.

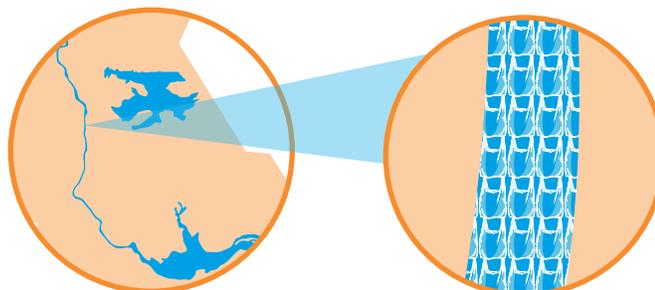


That translates to approximately **206 fewer bags** per person in 2024-2025.



Since 2010, the program has prevented more than **102 million bags** from being used and discarded (an estimated reduction of 76%).

If stretched end to end, **102 million bags** extend to the length of the Mackenzie River over **31 times**.⁵



⁵ 21 inch bag height = 0.0005334 km x 102,746,367 bags = 54,804.91 km / 1,738 km length of Mackenzie River = 31.53 times.

5. ELECTRONICS RECYCLING PROGRAM

Since February 2016, participating recycling depots and collection events have accepted electronics for recycling. **Figure 2** shows the types of electronics included in the program, and their respective fees (paid by consumers at purchase).

Figure 2
Eligible Program Electronics and their Environmental Handling Fees
Paid On Purchase

	TVS AND MONITORS <i>Less than 30 inches</i>	\$12.25
	TVS AND MONITORS <i>30 inches to 45 inches</i>	\$24.50
	TVS AND MONITORS <i>Greater than 45 inches</i>	\$40.00
	COMPUTERS AND SERVERS	\$10.50
	LAPTOP, TABLET AND NOTEBOOK COMPUTERS	\$3.00
	PRINTERS, COPIERS, SCANNERS AND FAX MACHINES <i>Desktop</i>	\$8.00
	PRINTERS, COPIERS, SCANNERS AND FAX MACHINES <i>Floor Standing</i>	\$40.00

Approximately 104.6 tonnes of eligible electronics were collected in the 2024-2025 fiscal year. A breakdown is provided in **Table 4**. On average, 2.3 kilograms of electronics were recycled per person in 2024-2025.

A total of 731.6 tonnes of program electronics have been collected since the launch of the ERP (February 1, 2016) to March 31, 2025. With items collected through the E-Pilot, a total of 783.5 tonnes of electronic and electrical products have been diverted.

Table 4
Electronics and E-Pilot Materials Collected for Recycling in 2024-2025

PROCESSING CENTRE REGION	PROGRAM ELECTRONICS COLLECTED (TONNES)	E-PILOT MATERIALS COLLECTED (TONNES)	PROGRAM ELECTRONICS AVERAGE KG COLLECTED / PERSON	PROGRAM AND E-PILOT MATERIALS AVERAGE KG COLLECTED / PERSON
YELLOWKNIFE <i>(includes recycling depots in Yellowknife, Behchokò, Whatì and collection events)</i> Population 26,816	 79.1	 11.7	 3.0	 3.4
HAY RIVER <i>(includes recycling depots in Hay River, Colville Lake, Délnę, Fort Good Hope, Fort Providence, Fort Simpson, Fort Smith, Norman Wells, and collection events)</i> Population 11,115	 25.5	 3.2	 2.3	 2.6
INUVIK <i>(includes recycling depots in Inuvik, Fort McPherson, Tuktoyaktuk, and collection events)</i> Population 6,800	 0.0⁶	 0.0	 0.0	 0.0
TOTAL	104.6	14.9	2.3	2.7

In past annual reports, ECC reported the quantity of electronic and electrical items collected based on the shipping weights reported by NWT processing centres when they shipped these materials to the processor in Alberta. Beginning this year, ECC has started reporting this quantity based on the processed weights provided by the Alberta processor. We believe this is a more accurate assessment than the previous method which could have had some variation across regional processing centres, including different practices of excluding or including the weights of the pallets in the total recorded weight.

⁶ No loads of electronics or electrical products were shipped out from Inuvik in the 2024-2025 fiscal year, material for the year was stockpiled and a full load was sent in the 2025-2026 fiscal year.

6. LICENSED DEPOTS, PROCESSING CENTRES, REGISTRATIONS, LOCAL EMPLOYMENT, AND COMPLIANCE

6.1 RECYCLING DEPOTS AND REGIONAL PROCESSING CENTRES

As of March 31, 2025, there were 23 locally operated recycling depots and three regional processing centres in the NWT (**Figure 3**). Electronics and beverage containers were also collected at satellite depots and collection events held in four communities without permanent depots. Collection events for electronics were held in two communities with depots that only accept beverage containers. The following four communities use nearby depots: Dettah, Enterprise, Kakisa, and Kátł'odeeche First Nation.

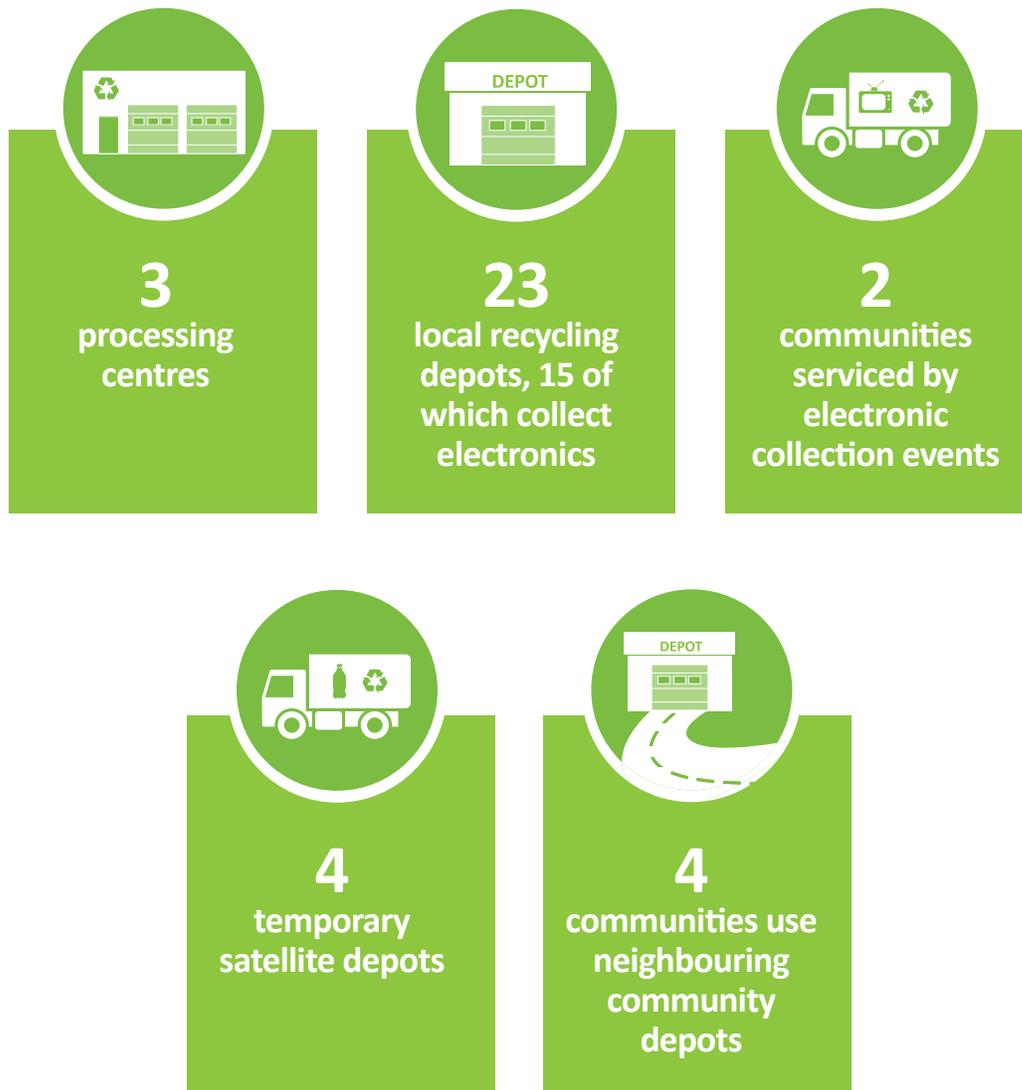
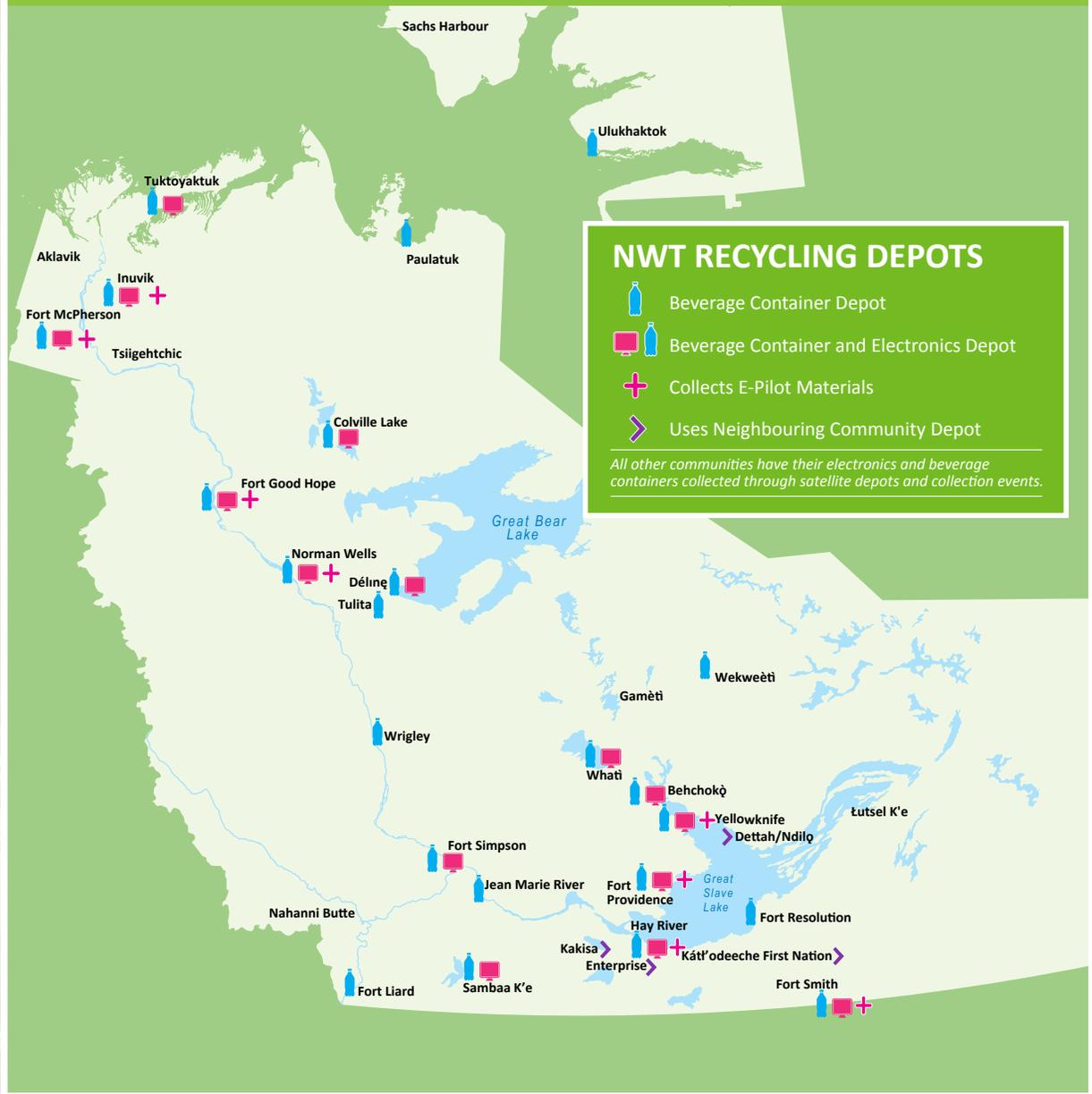


Figure 3
Recycling Depots in the NWT



6.2 LICENCES, REGISTRATIONS, LOCAL EMPLOYMENT, AND COMPLIANCE

Table 5
Licences, Registrations, Local Employment and Compliance Information for all Programs

	 SINGLE-USE RETAIL BAG PROGRAM (SRBP)	 BEVERAGE CONTAINER PROGRAM (BCP)	 ELECTRONICS RECYCLING PROGRAM (ERP)
REGISTRATIONS & LICENCES	 55 Registered Retailers	 23 Licensed Bottle Depots	 15 Licensed Electronic Depots
	 12 Registered Distributors	 38 Registered Distributors	 182 Registered Distributors
EMPLOYMENT ASSOCIATED WITH PROGRAMS		 15 Full-time  34 Part-time	
CONVICTIONS FOR OFFENCES UNDER THE WASTE REDUCTION AND RECOVERY ACT	 0 Convictions		

7. WASTE REDUCTION AND RECYCLING INITIATIVE

Since 2013, the Waste Reduction and Recycling Initiative (WRRRI) has provided financial support for projects aimed at reducing and recycling materials not yet included in NWT-wide recycling programs. Each year, \$150,000 is available to municipalities, schools, organizations, businesses and individuals in the NWT, with a maximum of \$50,000 per project.

The WRRRI allows applicants to focus on reducing and diverting waste in their communities through tailored recycling and waste reduction projects. These projects aim to:

- reduce the amount of waste generated in NWT communities;
- reuse materials and products, rather than discard them;
- recycle materials not already collected through an NWT recycling program;
- reduce waste and prevent pollution from recyclable hazardous waste;
- raise awareness about the importance of reducing waste and encourage environmental stewardship of waste resources; and/or
- reclaim (or repurpose) waste.



France Benoit

In 2024-2025, 11 applications were received for the WRRR. More than \$180,000⁷ was distributed to seven projects in Fort Simpson, Fort Smith, Hay River, Inuvik, Tuktoyaktuk and Yellowknife. Initiatives funded in 2024-2025 resulted in the following achievements:

- **Village of Fort Simpson** conducted an educational awareness campaign on the harms of plastic waste resulting from the thin textile/plastic bags offered at stores. The Village plans to distribute reusable shopping baskets for interested participants in the community. The Village will conduct surveys to track usage from the interested participants and will use the information collected during these surveys to inform educational materials. This project extends into 2025-2026 and the results will be shared in next year's annual report.
- **Aurora Research Institute – South Slave Research Centre** located in Fort Smith, held 17 workshops/events that focused on waste repair and reuse, with over 340 attendees taking part. These events diverted an estimated 283 cubic feet of wood and cardboard, and 241 lbs of metal and fabric, and one appliance from entering the landfill. In addition, their educational waste reduction themed posts focused on raising awareness, sharing practical ideas, and extending the project's impact beyond in-person participation were viewed over 11,744 times.



“The project concluded with a successful final event, RE:CREATE: A Recycled Art Exhibit – The Art of Upcycling is the final presentation of the Thebacha Makerspace Waste Reduction Project, held in collaboration with the Northern Life Museum and Cultural Centre. This collaborative effort celebrates sustainability, creativity, and community, featuring 11 stunning works by local artists who have transformed discarded materials into meaningful, visually striking pieces. The exhibit offers a unique opportunity to engage with local talent and reimagine waste as art.”

– Aurora Research Institute

⁷ Since only \$82,000 was allocated to 2023-2024 WRRR projects, ECC increased the total available budget for 2024-2025 projects.

- **Town of Hay River** began the first phase of their waste management transformation plan. The first phase introduced standardized residential curbside bins, levies for waste collection, and a centralized cardboard depot. Previously, the Town did not have a limit on the number of bags collected and did not separate cardboard from regular waste. The Town reported the standardized carts and levies for waste collection resulted in approximately 10% waste reduction at the curb, with approximately 20% of cardboard now being placed in the centralized cardboard bin instead of with the regular waste. The Town will continue to work on their waste management transformation plan by introducing the second phase in the future, where the focus will be on increasing waste segregation and diversion opportunities through the establishment of a curbside organics program and other recyclable or reuseable waste aimed to further reduce waste generation.
- **Community Garden Society of Inuvik** refurbished and repaired their existing compost system and associated standard operating procedures to become functional again with the assistance of a Compost Consultant. A total of 1,475 kg of organic waste was able to be composted and used in garden plots as a result of these improvements. In addition, a variety of educational initiatives took place which focused on the importance of composting and best practices for participating in the compost program run by the Society and for those interested in operating their own compost system. This included 6 interactive workshops on worm composting and backyard composting which were held for school classes, the Society members, a staff member from the Inuvialuit Regional Corporation Greenhouse, and the general public, with approximately 70 workshop attendees in total.
- **Hamlet of Tuktoyaktuk** implemented a community composting pilot project. Interested households were invited to register for participation in the community compost pilot. The Hamlet provided kitchen catchers and educational information to the register participants. The Hamlet collected organic waste from the participating households on a weekly basis and placed it in tumbler composters located at the community greenhouse. Approximately 900 kg worth of organics was diverted through the 15 participants registered and the finished compost will be used to support greenhouse soils.

- **Yellowknife Farmers Market** implemented a loyalty program for market patrons who bring reusable dishware instead of using the compostable containers provided. The first 100 patrons to register for the loyalty program were provided a reusable container. Patrons were eligible for a \$20 market voucher if they had their reusable dishware loyalty card stamped five times throughout the market season. This promoted the importance of preventing waste, even if compostable containers are available. In addition to the loyalty program, the Yellowknife Farmers Market hired Ecology North to complete a “YKFM Compostable Dinnerware Guide for Vendors” to assist vendors in properly identifying compostable containers from biodegradable containers, ensuring all containers sold by vendors at the market are accepted in the City of Yellowknife’s Compost Facility. By composting, the Yellowknife Farmers Market estimated it diverted 80% of the waste generated.
- **Food Rescue Yellowknife** is a non-profit that focuses on delivering donated food to registered organizations to prevent food waste. To further aid in the fight against food waste, Food Rescue developed and distributed guidelines for distributing food near, on, or past the best before date. Food Rescue visited 24 organizations to interview staff about food habits, provide educational information on available options to reduce food waste including the importance of food rotation so the older food is used first and demonstrating how to prepare foods that the organization may have been unsure about in the past. While conducting the 24 site visits, Food Rescue distributed the guidelines to the organizations and reviewed the donations received by the organization to make sure they are being used or reallocated to other organizations that have the space or demand for the food product. In 2024/25, Food Rescue diverted over 118,700 kg of food from landfill by distributing it to organizations in need.

8. WASTE RESOURCE MANAGEMENT STRATEGY AND IMPLEMENTATION PLAN

The Waste Resource Management Strategy and Implementation Plan (the Strategy) provides a 10-year road map for improving waste resource management in the territory to 2030-2031. The Strategy is implemented in partnership with the Department of Municipal and Community Affairs (MACA), and has four overarching goals with supporting priority actions:



1. Prevent and reduce waste at the source,
2. Divert waste from disposal,
3. Improve waste facilities and practices, and
4. Lead by example – greening the GNWT.

While many actions are underway to achieve the Strategy's goals and objectives this section of the annual report is intended to provide a brief overview of developments related to priority actions as of March 31, 2025.

Priority Action: Implement or expand 3 to 5 waste reduction or diversion programs

A key step in implementing the Strategy is a broadening of the regulatory framework for waste reduction and diversion in the NWT. In October 2023, the NWT Legislative Assembly passed the *Waste Reduction and Resource Recovery Act* (the Act) which will allow ECC to create extended producer responsibility (EPR) regulations that shift responsibility for managing the disposal phase of consumer products and packaging from communities and taxpayers to producers. The Act will come into force when current regulations are updated, and/or new regulations are completed. The next materials ECC plans to regulate are used oil, waste tires, and an expanded suite of electronic and electrical items.



In the lead-up to regulating the latter category, ECC started collecting more than 500 types of electronic and electrical products under the Electronic and Electrical Products Recycling Pilot Project (E-Pilot). Residents in 12 NWT communities (Yellowknife, Dettah, Hay River, Kátł'odeeche First Nation, Enterprise, Kakisa, Inuvik, Fort Good Hope, Fort Smith, Fort McPherson, Fort Providence and Norman Wells) can bring E-Pilot materials to their nearest depot. The expanded list covers seven broad categories of products: small appliances and lighting; audio visual; telecom devices; power and air tools; games, toys and music; lawn and garden; and solar panels.

As of March 31, 2025, a total of 52.1 tonnes of materials were collected and processed as part of the E-Pilot.

Figure 4 shows some examples of the more than 500 types of products that can now be recycled.

Figure 4
Example E-Pilot Materials



Priority Action: Assist 5 to 10 communities to implement the 'Clean Up, Clean Start' program (including removal of hazardous waste)

During the 2024-25 reporting period, MACA continued its efforts to assist communities in implementing the 'Clean Up, Clean Start' program, focusing on the removal of hazardous waste from solid waste sites. This work was supported by funding through the Investing in Canada Infrastructure Program for waste diversion and improvements at community landfills.



During the 2024 field season, MACA, its contractor and 12 communities depolluted vehicles, appliances, and fuel tanks, and removed hazardous materials such as used oil, flammable liquids, batteries, contaminated debris, refrigerant gases, residue drums, and other waste from landfills. After the 2024 field season nearly 1 million kilograms of hazardous waste had been removed.

Following this success, MACA plans to complete similar activities in the remaining seven communities during the 2025 field season.

During the next phase of the project MACA will focus on removing bulky inert scrap metal from community landfills. To prevent the reaccumulation of hazardous materials, MACA will continue working with communities to improve on-site waste management practices.

These projects will improve operations and maintenance practices in the community landfills, including both household hazardous waste collection and storage needs. Once completed, a total of 27 communities will have benefitted from this initiative by the end of the 2025 field season.

Priority Action: Support compost programs in 3 to 5 communities

Since 2021, through the Waste Reduction and Recycling Initiative, ECC has helped fund five partners with composting projects: Samba K'e First Nation, Ka'a'gee Tu First Nation, the Community Garden Society of Inuvik, the Hamlet of Tuktoyaktuk, and the Hamlet of Tulita.



Photo: Pat Kane

9. WASTE REDUCTION AND RECOVERY ADVISORY COMMITTEE

The Waste Reduction and Recovery Advisory Committee (WRRAC) was established under the authority of the *Waste Reduction and Recovery Act*. The WRRAC advises the Minister of ECC on the establishment and operation of programs with respect to the reduction and recovery of waste in the NWT. A list of members is provided below. The committee meets annually.

NAME	SECTOR REPRESENTED	ORGANIZATION
Peter Houweling	Waste Management Expert (Haulers, Processors, and Recyclers)	Northern Waste Solutions Inc.
Dawn Tremblay	Environmental Non-Government Organization	Ecology North
Sara Brown	Community Government Representative	NWT Association of Communities
Bob Ferguson	Waste Management Expert (Processors and Recyclers)	Canadian Association of Tire Recycling Agencies
Mike King	Retailer (Tires)	Tire North Ltd.
Chris Vaughn	Community Government Representative	City of Yellowknife
Olivia Lee	Infrastructure and Project Management Expert	Department of Municipal and Community Affairs
Caitlyn Thompson	Waste Management Expert (Haulers, Processors, and Recyclers)	KBL Environmental Ltd.
Grant Scott	Community Government Representative	Hamlet of Tsiigehtchic
Will Burrows	Waste Management Expert (Processors and Recyclers)	Interchange Recycling
Kanda Kola Gnana	Public at Large	

10. APPENDIX A: AUDITED FINANCIAL STATEMENTS

Environment Fund

Financial Statements

March 31, 2025

Environment Fund

Financial Statements

March 31, 2025

	Page
Management Responsibility Statement	3
Independent Auditors' Report	4 - 6
Statement of Operations	7
Statement of Changes in Fund Balances	8
Statement of Financial Position	9
Notes to the Financial Statements	10 - 16
Schedule of Beverage Container Program	17
Schedule of Electronic Recycling Program	18
Schedule of Other Programs and Initiatives	19

Management Responsibility Statement

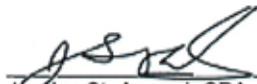
Management is responsible for the reliability, integrity and objectivity of the data in the accompanying financial statement, which has been prepared in accordance with Canadian public sector accounting standards for not-for-profit organizations. Management takes responsibility for the presentation of these financial statements. Where appropriate, the financial statements include estimates and judgments based on careful consideration of the information available to management.

In discharging its responsibility for financial reporting, management maintains and relies on internal control systems and practices, which are designated to provide reasonable assurance that the transactions are authorized, the assets are safeguarded and proper records are maintained. These control systems and practices ensure the orderly conduct of business, the accuracy of the accounting records, reliability of financial information and compliance to legislation governing the Environment Fund.

The auditor provides an independent, objective audit for the purpose of expressing an opinion on the financial statements. The auditor also considers whether the transactions that come to their notice during the course of the audit are, in all significant respects, in accordance with specified legislation.



Robert Jenkins, B.Sc, M.A.Sc.
Deputy Minister
Department of Environment and Climate Change



Jessica St. Arnaud, CPA, CA
Director, Finance and Capital Planning
Department of Environment and Climate Change

June 27, 2025

3



Crowe MacKay LLP
PO Box 727
5103 51st Street
Yellowknife, NWT X1A 2N5
Main +1 (867) 920-4404
Fax +1 (867) 920-4135
www.crowemackay.ca

Independent Auditors' Report

To the Minister of Environment Fund

Qualified Opinion

We have audited the financial statements of the Environment Fund, which comprise the statement of financial position as at March 31, 2025, and the statements of operations and changes in fund balances for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements present fairly, in all material respects, the financial position of the Environment Fund as at March 31, 2025 and the results of its operations and changes in fund balances for the year then ended in accordance with Canadian public sector accounting standards for government not-for-profits.

Basis for Qualified Opinion

The Environment Fund relies on reports prepared by processing centres and depots for the recording of depot handling fees \$1,036,864 (2024 - \$803,284), processing fees \$680,064 (2024 - \$444,061) and refundable deposits \$2,362,337 (2024 - \$2,153,209). The reports provided by distributors, processing centres and depots are not independently verifiable, and consequently, our review of these accounts was limited to the amounts reported on the filed claims. As a result we are unable to determine if adjustments would be required to expenses for the years ended March 31, 2025 and 2024, accounts payable or fund balances as at March 31, 2025 and 2024.

Beverage container fee revenues and receivables in fiscal 2024 of \$5,682,625 were qualified, due to our inability to obtain reasonable assurance over the claims submitted by distributors. As a result, the 2025 opening balance of accounts receivable and fund balances have been qualified.

Wages and benefits of \$1,507,247 (2024 - \$1,116,211) were paid to employees of the Fund are administered by the Government of the Northwest Territories and are audited as part of the Government of the Northwest Territories' audit. Our audit scope was limited as we did not audit the components of wages and benefits expenses and related balances. Accordingly, we were not able to determine whether any adjustments might be necessary to wages and benefits expenses for the years ended March 31, 2025 and 2024, liabilities and fund balances as at March 31, 2025 and 2024.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Fund in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Independent Auditors' Report (continued)

Other Matter

Management is responsible for the other information. The other information comprises the annual report. The annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards for government not-for-profits, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- ♦ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ♦ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control.
- ♦ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Independent Auditors' Report (continued)

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Crowe Mackay LLP

Yellowknife, Canada
June 27, 2025

Chartered Professional Accountants

Environment Fund

Statement of Operations

For the year ended March 31,	2025	2024
Revenues		
Beverage Container Program (schedule 1)	\$ 6,898,850	\$ 6,547,505
Electronic Recycling Program (schedule 2)	266,099	208,923
Other Programs and Initiatives (schedule 3)	19,531	61,748
	7,184,480	6,818,176
Expenses		
Beverage Container Program (schedule 1)	5,960,295	5,034,421
Electronic Recycling Program (schedule 2)	327,502	280,348
Other Programs and Initiatives (schedule 3)	957,563	810,357
	7,245,360	6,125,126
Excess (deficiency) of revenues over expenses	\$ (60,880)	\$ 693,050

See accompanying notes

7

Environment Fund

Statement of Changes in Fund Balances

For the year ended March 31, 2025

	Unrestricted	Equipment replacement reserve	Total 2025	Total 2024
Balance, beginning of year	\$ 8,968,673	\$ 532,730	\$ 9,501,403	\$ 8,808,353
Excess (deficiency) of revenues over expenses	(60,880)	-	(60,880)	693,050
Transfer to reserve (Note 3c)	(12,289)	12,289	-	-
Balance, end of year	\$ 8,895,504	\$ 545,019	\$ 9,440,523	\$ 9,501,403

See accompanying notes

8

Environment Fund

Statement of Financial Position

March 31, 2025 2024

Assets

Accounts receivable	\$ 538,219	\$ 670,159
Due from Treasury (note 4)	10,124,276	10,058,914
	\$ 10,662,495	\$ 10,729,073

Liabilities

Accounts payable and accrued liabilities	\$ 340,996	\$ 375,289
Unredeemed container liability (note 5)	880,976	852,381
	1,221,972	1,227,670

Fund balances

Unrestricted	8,895,504	8,968,673
Equipment replacement reserve	545,019	532,730
	9,440,523	9,501,403
	\$ 10,662,495	\$ 10,729,073

Nature of operations (note 1)

Approved on behalf of the Board:


Deputy Minister


Director, Finance and Capital Planning

See accompanying notes

9

Environment Fund

Notes to the Financial Statements

March 31, 2025

1. Nature of operations

The Environment Fund ("the Fund") contains all fees and surcharges collected from programs established under the authority of the *Waste Reduction and Recovery Act* ("the Act") of the Northwest Territories. The Act was enacted in October 2003 during the 6th session of the 16th Legislative Assembly. The Act came into force in July 2005 with the establishment of the Fund.

The financial assets of the Fund may be used to pay for:

- the establishment, operation and evaluation of programs in respect of the reduction or recovery of waste
- education programs related to the reduction or recovery of waste
- research and development activities related to the reduction or recovery of waste
- the appropriate disposal of a designated or prohibited material as waste
- expenses associated with the work of the advisory committee established by the Minister
- to provide advice and assistance relating to the establishment of programs and operation of programs in respect of the reduction and recovery of waste
- other costs associated with programs, initiatives, or activities in respect of the reduction or recovery of waste

Environment Fund Programs

The Beverage Container Program, which came into effect November 1, 2005, is one of three established programs operating within the Environment Fund. Administration of this program rests with the Chief Environmental Protection Officer appointed under the *Environmental Protection Act*.

The Single Use Retail Bag Program, which came into effect January 15, 2010, is the second of three established programs operating within the Environment Fund. Administration of this program rests with the Chief Environmental Protection Officer appointed under the *Environmental Protection Act*.

The Electronics Recycling Program, which came into effect on February 1, 2016, is the third of three established programs operating within the Environment Fund. Administration of this program rests with the Chief Environmental Protection Officer appointed under the *Environmental Protection Act*.

The Department of Environment and Climate Change advised it will be examining other waste reduction and recovery programs that could, in the future, become part of the Fund.

Environment Fund

Notes to the Financial Statements

March 31, 2025

2. Significant accounting policies

The financial statements are prepared by management in accordance with Canadian public sector accounting standards for government not-for-profits organizations.

The significant accounting policies used are as follows:

(a) Revenue recognition

Beverage Container Program revenue, Single-use Retail Bag Program, and Electronics Recycling Program revenue is recognized when beverage containers, single use retail bags or electronics are sold by distributors to retailers. Recoveries and salvage revenue from recycled materials are recognized when cash is received or receivable.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the Statement of Operations as the stipulation liabilities are settled.

Interest revenue is recognized as it is earned.

(b) Capital assets

The capital assets managed by the Fund are not included in these financial statements as they are not capital assets of the Fund.

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard.

As the Government of the Northwest Territories owns the assets of the Fund, it also accepts responsibility for any contaminated sites. As a result, the Fund does not record any liabilities associated with contaminated sites or their remediation. Asset retirement obligations are the responsibility of the Department of Environment and Climate Change.

(c) Reserve funds

Restrictions have been placed on surplus to reserve funds for future operations:

This reserve was approved by the Government of the Northwest Territories to be set up for future capital equipment purchases/replacement. The Equipment replacement reserve is equal to 1/10 of the cost of capital equipment, including capital equipment purchased with start-up funds and has been reserved annually for future replacements of capital equipment. The 2025 transfer is \$12,289 (2024 - \$17,863).

Environment Fund

Notes to the Financial Statements

March 31, 2025

2. Significant accounting policies (continued)

(d) Contributed services

The Department of Environment and Climate Change maintains the accounts of the Fund and provides the Fund with administrative support, including rent, bookkeeping, management overview and auditing costs. The costs associated with administering and maintaining the accounts are not reflected in these financial statements as they are reported on in the consolidated financial statements of the Government of the Northwest Territories and the value cannot be determined.

(e) Start-up funding

The Department of Environment and Climate Change received \$1,143,000 in start-up funding from the Government of the Northwest Territories to cover the costs of implementing the Beverage Container Program. The start-up costs, which were incurred before the Beverage Container Program came into force on November 1, 2005, are not reflected in the financial statements as they are reported on in the consolidated financial statements of the Government of the Northwest Territories.

(f) Cash flow statement

As the Fund does not maintain a bank account, but rather receives working capital advances and finances accounts receivable and operating expenses through the Government's Consolidated Revenue Fund (the "CRF"); as a result a Statement of Cash Flows has not been presented.

(g) Financial instruments

The Fund classifies its financial instruments at cost or amortized cost. The Fund's accounting policy for this financial instrument category is as follows:

This category includes accounts receivable, due from treasury, accounts payable and accrued liabilities, and unredeemed container liability. They are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets.

Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instruments.

Write-downs on financial assets in the amortized cost category are recognized when the amount of a loss is known with sufficient precision, and there is no realistic prospect of recovery. Financial assets are then written down to net recoverable value with the write-down being recognized in the Statement of Operations.

Environment Fund

Notes to the Financial Statements

March 31, 2025

2. Significant accounting policies (continued)

(h) Related party transactions

The transactions with related parties are carried out in the normal course of operations. Expenses and revenues were measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties. Payables and receivables were measured at cost, determined using their undiscounted cash flows. No differences resulted from these transactions.

(i) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards for government not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates. Estimates include allowance for doubtful accounts, accrued liabilities and the unredeemed container liability.

3. Future accounting changes

Financial Statement Presentation, Section PS 1202

Section PS 1202 "Financial Statement Presentation", will replace the existing Financial Statement Presentation section PS 1200. The new standard will relocate the calculation of net financial liabilities (formerly known as 'net debt') to its own statement, introducing two categories of liabilities: financial and non-financial. The new standard will restructure the statement to present assets, followed by liabilities, followed by net assets or net liabilities.

This section will apply to fiscal years beginning on or after April 1, 2026. Earlier adoption is permitted. PS 1202 will be applied prospectively.

The Conceptual Framework for Financial Reporting in the Public Sector

PSAB's Conceptual Framework for Financial Reporting in the Public Sector replaces the conceptual aspects of Section PS 1000, Financial Statement Concepts, and Section PS 1100, Financial Statement Objectives.

The Conceptual Framework applies to fiscal years beginning on or after April 1, 2026. Earlier adoption is permitted. This Conceptual Framework is to be applied prospectively.

Environment Fund

Notes to the Financial Statements

March 31, 2025

4. Due from Treasury

The Fund is a special purpose fund as defined in subsection 1(1) of the *Financial Administration Act* that forms part of the Government of the Northwest Territories Consolidated Revenue Fund.

In April 2006, the Fund joined the Government of the Northwest Territories investment pool, which consolidates and invests the cash balances for all participants. The monies for these investments flow out of the CRF and do not affect the cash balances of the participants. The investment pool revenues are prorated and allocated to the participants.

5. Unredeemed container liability

The unredeemed container liability is an amount that is equal to 15% (2024 - 15%) of the beverage container surcharges of the current year. It has been recognized to cover the future redemption of containers that are currently in circulation. This liability has been disclosed in accordance with the *Waste Reduction and Recovery Act*.

6. Related party transactions

The Fund is related in terms of common control to all Government of the Northwest Territories departments, agencies and Crown Corporations. The Fund receives human resource management, legal services and risk management from the Government of the Northwest Territories without charge. The Fund also receives management services from the Department of Environment and Climate Change, as outlined in Note 2 (d).

The Fund entered into transactions with the following entities subject to common control:

NWT Liquor Commission
Government of the Northwest Territories - Human Resources
Marine Transportation Services
Yellowknife Education District No.1 - École Sir John Franklin High School
Sahtu Divisional Education Council - Chief T'Seleye School
Wrigley District Education Authority - Chief Julian Yendo School
Aurora College

	2025	2024
Revenue		
NWT Liquor Commission - Beverage container program fees	\$ 1,746,457	\$ 1,746,744

Environment Fund

Notes to the Financial Statements

March 31, 2025

6. Related party transactions (continued)

Expenses

Wrigley District Education Authority - Chief Julian Yendo School - Grants and contributions	\$ 1,915	\$ 125
Government of the Northwest Territories - Human Resources - Payroll	1,507,247	1,116,211
Sahtu Divisional Education Council Chief T'Seleye School - Grants and contributions	9,598	9,923
École Sir John Franklin High School - Grants and contributions	-	36,440
Marine Transportation Services - Freight	48,100	33,010
Deh Cho District Education Authority - Grants and contributions	3,652	1,342
Aurora College - Training	13,905	7,500
	\$ 1,584,417	\$ 1,204,551

Accounts receivable

NWT Liquor Commission	\$ 136,130	\$ 146,560
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Accounts payable and accrued liabilities

Sahtu Divisional Education Council - Chief T'Seleye School	\$ -	\$ 873
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7. Financial instruments

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

Environment Fund

Notes to the Financial Statements

March 31, 2025

7. Financial instruments (continued)

(a) Credit risk

Credit risk is the risk of financial loss to the Fund if a debtor fails to make payments of interest and principal when they become due.

The Fund is exposed to this risk relating to its accounts receivable and due from Treasury. Accounts receivable are amounts due from government agencies and participating retailers of the Beverage Container Program. Credit risk related to accounts receivable is mitigated by internal controls as well policies and oversight over arrears for ultimate collection. Management has determined that no accounts receivable required impairment. Credit risk related to due from Treasury is mitigated by fiscal policy set by the Government of the Northwest Territories which includes a yearly budget.

The Fund's maximum exposure to credit risk is represented by the financial assets for a total of \$10,662,495 (2024 - \$10,729,073). All financial assets are considered current. This risk has not changed from prior year.

(b) Concentration of credit risk

Concentration of credit risk is the risk that a customer has more than ten percent of the total accounts receivable balance and thus there is a higher risk to the business in the event of a default by one of these customers. The Fund does have a concentration of credit risk.

Concentrations of credit risk relates to groups of counterparties that have similar economic or industry characteristics that cause their ability to meet contractual obligations to be similarly affected by changes in economic or other conditions.

At March 31, 2025 receivables from three (2024 - three) customers comprised approximately 57% (2024 - 43%) of the total outstanding receivables. The Fund reduces this risk by regularly assessing the credit risk associated with these accounts.

At March 31, 2025, 100% of the cash stores of the Environment Fund were held in the treasury of the Department of Finance. These funds are subject to extensive internal control and risk management to reduce the credit risk associated with this balance.

(c) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Fund's interest-bearing financial instruments includes the amount Due from Treasury, with interest rates set by the Government of the Northwest - Department of Finance, Investment pool described in note 4.

Environment Fund

Schedules to the Financial Statements

For the year ended March 31,

Schedule of Beverage Container Program

Schedule 1

	2025	2024
Revenues		
Beverage container program fees	\$ 5,798,938	\$ 5,682,625
Interest revenue	536,464	498,545
Salvage	524,374	358,102
Recoveries	39,074	8,233
	6,898,850	6,547,505
Expenses		
Advertising and promotion	20,601	24,640
Contract service - satellite depot	61,840	41,212
Depot handling fees	1,036,864	803,284
Equipment, supplies and maintenance	236,915	179,350
Freight	341,124	435,315
Grants and contributions	112,459	110,619
Insurance	18,032	20,838
Office and software	9,347	14,645
Processing centre handling fees	680,064	444,061
Processing centre salvage	108,760	53,475
Professional fees	144,191	93,285
Quality control fees	38,500	40,852
Refundable deposit fees	2,362,337	2,153,209
Storage	67,600	59,042
Travel and training	22,216	32,237
Wages and benefits	699,445	528,357
	5,960,295	5,034,421
Excess of revenues over expenses	\$ 938,555	\$ 1,513,084

Environment Fund**Schedules to the Financial Statements**

For the year ended March 31,

Schedule of Electronic Recycling Program**Schedule 2**

	2025	2024
Revenues		
Electronic recycling program fees	\$ 266,099	\$ 208,923
Expenses		
Advertising and promotion	-	8,125
Contract service - satellite depot	2,339	588
Depot, processing centre and recycling fees	131,380	100,568
Equipment, supplies and maintenance	-	891
Freight	22,008	16,192
Professional fees	44,190	46,390
Storage	8,400	8,600
Wages and benefits	119,185	98,994
	327,502	280,348
Deficiency of revenues over expenses	\$ (61,403)	\$ (71,425)

Environment Fund

Schedules to the Financial Statements

For the year ended March 31,

Schedule of Other Programs and Initiatives

Schedule 3

	2025	2024
Revenues		
Single-use retail bag program fees	\$ 19,531	\$ 61,748
Expenses		
Advertising and promotion	17,938	25,467
Bad Debt	-	25,670
Contract services	25,655	25,655
Grants and contributions	194,101	117,807
Freight	4,921	-
Office	4,761	9,509
Professional fees	4,347	111,100
Travel and training	17,223	6,289
Wages and benefits - Single-use retail bag program	74,155	61,984
Wages and benefits - Policy development	556,113	385,007
Wages and benefits - Waste reduction and recycling	58,349	41,869
	957,563	810,357
Deficiency of revenues over expenses	\$ (938,032)	\$ (748,609)

END NOTES

GHG Calculations Assumptions

The United States Environmental Protection Agency Waste Reduction Model (USEPA WARM) was used to calculate GHG emissions reductions.

ECC's assumptions for calculating GHG savings for all its waste reduction programs is outlined below:

Beverage Container Program

- NWT population estimate for 2024-2025 is 44,731
(source: NWT Bureau of Statistics estimates)
- There is no landfill gas recovery at landfills.
- The distance from Hay River to Hay River landfill is 8 km, Inuvik to Inuvik landfill is 3 km, and Yellowknife to Yellowknife landfill is 2 km.
- Tetra Pak and Gable Top containers were estimated as if they were mixed recycling. No category in the WARM model accurately captures the multi-material packaging challenge of these container types.
- The MTCO_{2e} for refillable glass was calculated with avoided greenhouse gas estimates from Brewers Distributed Ltd. rather than WARM.
- Distance calculations for material destinations are as follows:
 - » Refillable Glass – Edmonton, Alberta
 - » Aluminum – Russellville, Kentucky, USA
 - » Non-Refillable Glass – Airdrie, Alberta
 - » Plastic Containers – Calgary, Alberta
 - » Bi-metal – Edmonton, Alberta

Single-use Retail Bag Program

- Baseline SRB-use prior to 2010 is estimated at 208 bags per person. This is based on Resource Conservation Manitoba estimates (2009). 208 bags X 44,731 population = 9,304,048 estimated would be used – 78,124 bags distributed = 9,225,924 bags estimated to be avoided.
- If we assume that each bag weighs 5 grams and multiply by 9,225,924 bags estimated to be avoided, this equals 46.1 metric tonnes (50.8 US short tons) of high-density polyethylene (HDPE) avoided (source reduction).

Electronics Recycling Program

- The mixed electronics category was used for the WARM calculations.
- The GNWT's electronics processor is in Edmonton, Alberta for distance calculations from each regional processing centre.



Waste Reduction and Management

Department of Environment and Climate Change

Government of the Northwest Territories

P.O. Box 1320, Yellowknife, NT X1A 2L9

Phone: (867) 767-9236 ext. 53176

Fax: (867) 873-0221

rethinkitnwt@gov.nt.ca

www.gov.nt.ca/ECC/en/services/waste-reduction-and-recycling

Réduction et recyclage des déchets

Environnement et Changement climatique

Gouvernement des Territoires du Nord-Ouest

C. P. 1320 Yellowknife NT X1A 2L9

Tél: (867) 767-9236 ext. 53176

Fax: (867) 873-0221

rethinkitnwt@gov.nt.ca

<https://www.gov.nt.ca/ecc/fr/services/reduction-et-recyclage-des-dechets>



Government of | Gouvernement des

Northwest Territories
Territoires du Nord-Ouest