

# **MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION**



**REGULAR MEETING OF  
September 22<sup>nd</sup>, 2025**

**Mountain View County  
Council Chambers**

**9:00 am Start Time**



## **Regular Meeting**

**9:00 am – Monday, September 22<sup>nd</sup>, 2025**

**Mountain View County – Council Chambers**

---

### **1.0 Call to Order - Chair**

### **2.0 Agenda**

- Additions of deletions of the agenda.
- Adoption of Agenda.

### **3.0 Minutes**

- Confirmation of July 21<sup>st</sup>, 2025 Regular Meeting Minutes (Attached)

### **4.0 Business**

#### **4.1 Business Arising from Prior Meetings**

- Resolution# 44-23: Shredder lease early payment
- Resolution# 30-24: Didsbury Truck Route STIP Application
- Resolution# 25-25: 2024 Reserve Transfers

#### **4.2 Landfill Operations Report**

- Landfill operations report to August 31<sup>st</sup>, 2025.

#### **4.3 Statement of Financial Results**

- (Unaudited) Financial performance to July 31<sup>st</sup>, 2025.

#### **4.4 2026 Final Operating and Capital Budget**

- Updated and proposed 2026 operating and capital budget
- 2026 Fee Schedule Approval

**5.0 Reports**

5.1 CAO Report

**6.0 Confidential Items**

6.1 Legal Update

6.2 Board in-camera session (if required)

**7.0 Next Meetings, Events**

Meetings will be held at 9:00 am at the Mountain View County Offices (Unless specified otherwise)

- December 8<sup>th</sup>, 2025 – Organizational Meeting
- December 8<sup>th</sup>, 2025 – Regular Meeting (After Org. meeting)

**8.0 Adjournment**



## Mountain View Regional Waste Management Commission

Regular Meeting  
Mountain View County Office  
9:00 a.m.  
July 21, 2025

### MINUTES

---

In Attendance	James Cumming Shannon Wilcox Alan Miller Richard Warnock John Baswick	Chair, Town of Olds Vice-Chair, Town of Carstairs Mountain View County Town of Sundre Town of Didsbury
---------------	---	--

Staff	Michael Wuetherick Lorne Heppner Ryan Verbonac Lindsay Miller	CAO CFO Operations Manager Office Manager
-------	--	--

Regrets Village of Cremona

**1. CALL TO ORDER** Chair James Cummings called the meeting to order at 9:04 a.m.

### **2. AGENDA**

2.1 Addition or Deletions of the Agenda  
5.2 Appointment of Officers

2.2 Adoption of Agenda **Resolution #18-25**  
Chair James Cummings confirmed consensus to adopt the agenda for the July 21, 2025 Regular Meeting as amended.

CARRIED unanimous

### **3. ADOPTION OF MINUTES**

3.1 Minutes of April 28, 2025 AGM Meeting **Resolution #19-25**  
Chair James Cummings confirmed consensus to adopt the minutes of the April 28, 2025 Annual General Meeting as presented.

CARRIED unanimous

**3.2 Minutes of  
April 28, 2025  
Regular Meeting**

**Resolution #20-25**

Chair James Cummings confirmed consensus to adopt the minutes of the April 28, 2025 Regular Meeting as presented.

CARRIED unanimous

**3.3 Minutes of  
June 19, 2025  
Special Meeting**

**Resolution #21-25**

Chair James Cummings confirmed consensus to adopt the minutes of the June 19, 2025 Special Meeting as presented.

CARRIED unanimous

**4. BUSINESS**

**4.1 Business  
Arising from  
Prior Meetings**

**Resolution #22-25**

Moved by Alan Miller  
THAT the MVRWMC Board accept as information Administration's update on the progress of business arising from previous meetings.

CARRIED unanimous

**4.2 Landfill  
Operations Report**

**Resolution #23-25**

Moved by Richard Warnock  
THAT the MVRWMC Board accept as information Administration's landfill operations report of tonnage received at the landfill up to June 30, 2025.

CARRIED unanimous

**4.3 Statement  
Of Financial  
Results**

**Resolution #24-25**

Moved by John Baswick  
THAT the MVRWMC Board accept as information the financial report (Unaudited) for the Commission for the period ended May 31, 2025.

CARRIED unanimous

**4.4 2024 Reserve  
Contributions**

**Resolution #25-25**

Moved by James Cummings  
THAT the MVRWMC Board accept Administration's recommendation to recognize the following reserve transfers as presented:

1. Capital Reserve allocation of \$555,476.00 for fiscal 2024 as budgeted in the 2024 rate model; AND
2. Transfer of \$25,000.00 to the Closure-Post Closure Reserve Fund to be added to the current CPC Reserve Fund.

CARRIED unanimous

**4.5 2026 Preliminary  
Operating and  
Capital Budget**

**Resolution #26-25**

Moved by Alan Miller  
THAT the MVRWMC Board accept the 2026 operating and capital budget as information.

CARRIED unanimous

**5. REPORTS**

**5.1 CAO  
Report**

**Resolution #27-25**

Moved by Richard Warnock  
THAT the MVRWMC Board accept as information the CAO report for the period from April 29, 2025 through July 17, 2025.

CARRIED unanimous

**5.2 Appointment  
Of Officers**

**Resolution #28-25**

Moved by James Cummings  
THAT the MVRWMC Board approve the following appointment of officers as presented:

1. Let it be RESOLVED that the following persons serve as officers of the Corporation for the purposes of acting on behalf of the organization in all capacities with all government bodies and regulatory bodies as needed:

<b>Michael Wuetherick</b>	<b>CAO</b>
<b>Lorne Heppner</b>	<b>CFO</b>
<b>Lindsay Miller</b>	<b>Office Manager</b>

The officers are authorized to appoint, delegate, hire, and remove additional companies or personnel, whether internal or external to the organization, for the purposes of serving the best interests of the organization as pertaining to matters of filing and reporting to governmental and regulatory authorities.

The officers are also authorized to file, amend, report, inquire, and represent the organization in all said matters as required.

CARRIED unanimous

**6. CONFIDENTIAL ITEMS**

**6.1 In-Camera  
Session (*Personnel*)**

**Resolution #29-25**

James Cummings made a motion to go in-camera at 11:01 a.m.

CARRIED unanimous

Lorne Heppner, Ryan Verbonac and Lindsay Miller left meeting.

**Resolution #30-25**

James Cummings made a motion to come out of camera at 11:19 a.m.

CARRIED unanimous

Lorne Heppner, Ryan Verbonac and Lindsay Miller returned to the meeting.

**7. NEXT MEETINGS, EVENTS**

**7.1 September 22, 2025 Regular Meeting – 9:00 a.m. Mountain View County Office**

**7.2 December 8, 2025 Organizational Meeting – 9:00 a.m. Mountain View County Office**

**7.3 December 8, 2025 Regular Meeting – Following Organizational Meeting, Mountain View County Office**

**8. ADJOURNMENT**

James Cummings adjourned the Regular Meeting of July 21, 2025 at 11:21 a.m.

\_\_\_\_\_  
Chair

\_\_\_\_\_  
CAO



# Mountain View Regional Waste Management Commission

## Request for Decision

**Meeting Date:** September 22<sup>nd</sup>, 2025

**Reference:** 100/2025.05

**TITLE:** 4.1 – Report on Business Arising from Previous Meetings

**RECOMMENDATION:**

**THAT the MVRWMC Board accept as information Administration’s update on the progress of business arising from previous meetings.**

The CAO report on the status of ongoing business arising from previous meetings:

### **4.1.1 – Accelerated Shredder Lease Payments (no changes from prior update)**

Pursuant to resolution 44-23 (September 2023), the Board authorized Administration to transfer up to \$350,000 from unrestricted reserves to pay down a portion of the Capital Lease for the shredder. The Commission continues to earn more interest income than the cost of the interest component on the lease agreement. As such, Administration has not yet triggered the partial repayment.

Administration will continue to monitor the arbitrage spread in the interest rates and execute the partial payout when there is an economic reason to do so. As interest rates fall the spread is likely to increase in our favor as Banker’s Acceptance loans typically are closer to prime than standard commercial loans. Finally, having access to the unrestricted reserves provides a cushion if needed for any unplanned expenditure.

### **4.1.2 – Didsbury Truck Road STIP Grant Support**

Pursuant to resolution 30-24 (September 2024), the Board directed Administration to support the regional STIP application to be submitted jointly with Didsbury, Mountain View County, AltaGas and MVRWMC. The Commission’s support is to fund up to 10% of the road upgrade costs to a maximum of \$220,000, and only if the STIP grant is approved.

Administration has had preliminary discussion with MV County Administration, however to date, no further plans or financial commitments have been determined.

The Town of Didsbury has proposed an updated Heavy Truck Route Bylaw 2025-13, which was accepted as information by Didsbury council as per the approved minutes from the July 8<sup>th</sup>, 2025 meeting. Didsbury had previously approved first and second readings of a similar bylaw in 2022 and 2023, which had similar impacts to MVRWMC whereas the primary access road to the landfill would be banned from heavy traffic (23<sup>rd</sup> Street/Range Road 20).

The proposed bylaw has similar terms to the prior versions, with the maximum commercial truck weight lowered to 4,500 kg compared to 5,000 kg in prior versions. There is also a provision for Didsbury's CAO to grant road use agreements at the Town's discretion to commercial operators. This option may provide some relief to the commercial trucking firms accessing the landfill, however it should be re-stated that any load restrictions or truck bans are likely to have an impact on the Commission's market share.

The Town of Didsbury has recently appointed a new CAO, MVRWMC Administration plans to meet with Didsbury Administration to review the potential impacts on the Commission and its commercial customers.

#### **4.1.3 – 2024 Reserve Account Transfers**

Pursuant to resolution 25-25 (July 2025), the Board directed Administration to transfer funds to the Capital reserves and Closure-Post-Closure funds, as per the 2024 budget provisions and availability of capital. As outlined the investment statements available in the CAO report, both transfers have been completed.

#### **Attachments:**

1. Town of Didsbury – Commercial Vehicle Bylaw 2025-13

**Prepared:** Michael Wuetherick, P.Eng.,  
Chief Administrative Officer, MVRWMC



## REGULAR COUNCIL MEETING Request for Decision (RFD)

*Vision: The Place to Grow.*

*Mission: Creating the Place to Grow.*

MEETING DATE: July 8, 2025  
SUBJECT: Commercial Vehicle Bylaw 2025-13  
ORIGINATING DEPARTMENT: Legislative Services  
ITEM: 7.2

---

### BACKGROUND/PROPOSAL:

At the June 24, 2025 Regular Council Meeting, Council directed Administration to bring a bylaw regulating heavy vehicles in the Town of Didsbury.

Council granted first and second reading to a similar bylaw in 2022 and 2023 respectively, however, since the bylaw did not receive third reading within two years of receiving first reading, all previous readings were rescinded in accordance with the *Municipal Government Act*.

### DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Please see Bylaw 2025-13 attached for Council's review.

### ALIGNMENT WITH STRATEGIC PLAN

5. Governance & Organizational Excellence

### RECOMMENDATION

That Council grant first reading to Commercial Vehicle Bylaw 2025-13.

TOWN OF DIDSBURY  
Commercial Vehicle Bylaw  
Bylaw 2025-13

---

BEING A BYLAW OF THE TOWN OF DIDSBURY, IN THE PROVINCE OF ALBERTA FOR THE PURPOSE OF REGULATING HEAVY VEHICLES ROUTES.

WHEREAS, section 152 *Traffic Safety Act* enables the council of a municipality to pass bylaws restricting the weight of a commercial vehicle and any goods being carried by the vehicle for the physical preservation of a highway under the direction, control, and management of the municipality to a weight less than that set out under the Act;

WHEREAS, section 7 of the *Municipal Government Act* enables the council of a municipality the ability to pass bylaws respecting the protection of property and people and transportation systems; and

AND WHEREAS, the Council of the Town of Didsbury considers it desirable and necessary to regulate Commercial and Heavy Vehicle Traffic within the Town of Didsbury;

NOW, THEREFORE, the municipal Council of the Town of Didsbury, in the Province of Alberta, duly assembled, enacts as follows:

**1. SHORT TITLE**

1.1. This bylaw may be referred to as the “Commercial Vehicle Bylaw”.

**2. DEFINITIONS**

2.1. The words within this bylaw have the same meaning as set out in the *Traffic Safety Act* except for those definitions as follows:

- a) **“Commercial Vehicle”** means any vehicle with a weight of 4,500 kilograms or more or is in excess of eleven (11) metres, but does not include school buses, Town-owned and operated vehicles, or emergency vehicles;
- b) **“Haul”** means the transportation of goods or services using a Commercial Vehicle on a road other than that which is designated as a Truck Route, to or from a Premises more than four (4) times per day.
- c) **“Local Delivery”** means the picking up or delivering of material, merchandise, or goods to or from a Premises;
- d) **“Town”** shall mean the municipal corporation of the Town of Didsbury;
- e) **“Peace Officer”** shall mean a Peace Officer appointed under the *Peace Officer Act* or a sworn member of the Royal Canadian Mounted Police.
- f) **“Truck Route”** means the roadway designated by the Town for the use of Commercial Vehicle transportation as established in Schedule “A” of this bylaw or which is designated as a Truck Route.
- g) **“Premises”** means a business or property located in the Town of Didsbury municipal boundary;
- h) **“Road Use Agreement”** means an agreement, entered into by a third party and the Town, that sets forth the terms and conditions for road use by Persons, companies, organizations, in relation to extensive or continuous Haul projects or operations;
- i) **“Violation Tag”** means a municipal violation tag providing that a person who contravenes a bylaw may pay an amount established by bylaw and if the amount is paid the individual will not be prosecuted for the offence;
- j) **“Violation Ticket”** has the same definition as that which is stated in the *Provincial Offences Procedure Act*.

**3. OPERATION OF A COMMERCIAL VEHICLE**

3.1. No person shall operate or cause to operate a Commercial Vehicle in the Town of Didsbury on any Highway other than that which is designated as a Truck Route, as established in Schedule “A” and forming part of this bylaw.

- 3.2. A Commercial Vehicle shall not be deemed to be operating in contravention of subsection 3.1 if the Commercial Vehicle is being operated on the most direct route between the premises and the nearest Truck Route by:
- a) Persons making a local delivery,
  - b) Persons moving a building for which necessary permits have been issued by the Town;
  - c) Persons moving or removing an immobilized or inoperable vehicle from a Highway; or
  - d) Persons going to or from a Premises that services or repairs Commercial Vehicles.
- 3.3. A person making a diversion off the Truck Route for purposes set out in section 3.2 shall proceed directly to or from the Premises and return immediately to the nearest Truck Route utilizing the most direct and accessible route.
- 3.4. No person shall use engine retarder brakes on a Commercial Vehicle on any highway within the Town of Didsbury.

#### **4. ROAD USE AGREEMENTS**

- 4.1. No person shall operate, or cause to allow another person to operate, a Vehicle that is used or intended to be used to Haul on any Highway in the Town of Didsbury without first entering into a Road Use Agreement with the Town and is thereafter subject to any terms or conditions established and specified in the said agreement.
- 4.2. The Chief Administrative Officer is hereby authorized to enter into Road Use Agreements on behalf of the Town pursuant to this bylaw regarding the weight of a Commercial Vehicle, or Commercial Vehicles, or the frequency of Commercial Vehicle Use of the Highways.
- 4.3. The Chief Administrative Officer shall be at liberty to require any Person desiring to Haul goods, materials, or services on a Highway to enter into a Road Use Agreement and to require that any Person be required to provide security to the Town to ensure compliance with the terms of the Road Use Agreement as the Chief Administrative Officer shall deem necessary.

#### **5. ROAD BANS**

- 5.1. The Chief Administrative Officer is hereby authorized to set axle weight restrictions (road bans) that they deem necessary on any Highway pursuant to this Bylaw.
- 5.2. The Chief Administrative is hereby authorized to cause signs to be erected along the highway as considered necessary to notify persons operating Commercial Vehicles on the Highway of the prohibition, limitation, condition, or restriction.

#### **6. PARKING**

- 6.1. No person shall park or cause to be parked, a Commercial Vehicle on any roadway or highway within the Town of Didsbury municipal boundary unless a permit has been issued in accordance with this Bylaw.
- 6.2. A Commercial Vehicle shall not be deemed to be in contravention of subsection 6.1 for the purposes of loading or unloading a delivery of material, merchandise, or goods to a Premises.

#### **7. OFFENCES AND PENALTIES**

- 7.1. Any person that violates any provision of this bylaw is guilty of an offence and is liable, upon conviction, to a maximum fine of \$10,000.00. The minimum fine that may be imposed upon conviction of an offence of this bylaw is \$250.00.
- 7.2. In the case that an offence is of a continuing nature, a contravention of a provision of this bylaw constitutes a separate and distinct offence with respect to each day, or part of day, during which the contravention continues and the Person guilty of such an offence is liable to a fine in an amount that is not less than \$250.00.

#### **8. NOTICES AND MARKINGS**

- 8.1. A Peace Officer, in enforcing this bylaw, may place a temporary and removable marking, notice, tag, ticket, or other documentation on any Vehicle or trailer in relation to a contravention of this bylaw

## 9. MUNICIPAL VIOLATION TAG

- 9.1. A Peace Officer may issue, with respect to an offence under this bylaw, a Violation Tag specifying the fine amount established by this bylaw.
- 9.2. Where a Violation Tag is issued, the fine amount indicated thereon may be paid as directed in lieu of prosecution.
- 9.3. Where a Peace Office believes that a Person has committed a breach of this bylaw, they may serve upon such Person a Violation Tag in the manner provided herein, and any such Violation Tag shall be deemed to have been sufficiently served if:
  - a) served personally to the accused,
  - b) sent by ordinary mail to the registered owner at their last known address in the records of the Registrar of Motor Vehicles,
  - c) sent by ordinary mail to the address of the Person concerned,
  - d) sent by ordinary mail to the address of the Owner of the vehicle,
  - e) attached to or upon the Vehicle in respect of which the offence is alleged to have been committed.
- 9.4. If the Person upon whom any such Violation Tag is served fails to pay the specified penalty within 21 days, the Violation Tag may be withdrawn and may be re-issued in the form of a Violation Ticket, pursuant to the *Provincial Offences and Procedures Act*.

## 10. VIOLATION TICKET

- 10.1. A Peace Officer may at any time issue a violation ticket pursuant to the *Provincial Offences and Procedures Act*, as amended, to any person who has contravened any provision of this bylaw.

## 11. REMOVAL AND IMPOUNDMENT OF VEHICLES

- 11.1. A Peace Officer is authorized to remove or cause to be removed, any Commercial Vehicle or trailer:
  - a) Parked in contravention of this bylaw; or
  - b) Where emergency conditions require that the vehicle or trailer be removed from a highway or property.
- 11.2. No impounded vehicle or trailer shall be released to its owner or their agent until the removal and impounding charges have been paid.
- 11.3. Any charges for the removal and impoundment of a vehicle or trailer shall be in addition to any fee, penalty, or fine imposed with respect to a violation of this, or any other bylaw or enactment.

## 12. SEVERABILITY

- 12.1. Each provision of this bylaw is independent of all other provisions. If any such provision of this bylaw is declared invalid by a Court of competent jurisdiction, all other provisions of this bylaw shall remain valid and enforceable.

## 13. REPEAL

- 13.1. Traffic Bylaw 2006-17 and any amendments thereto are hereby amended as follows:
  - a) Provisions 3, 4, 5, 6, 8, 9, and 24(a), 24(b), 24(c), 24(d), 24(e), 24(f), 24(g) and all subsections thereto are hereby rescinded.
  - b) Schedules "A", "E", "F" and "G" are hereby rescinded.
- 13.2. Rates and Fee Bylaw 2019-15 is hereby amended as follows:
  - a) Schedule "E" – Traffic Bylaw (2006-17) Offences for sections 3,4, 5, 6, 8 are hereby rescinded.

**14. EFFECTIVE DATE**

14.1. This bylaw shall come into force and effect upon third and final reading.

Read a first time this

Read a second time this

Read a third and final time this

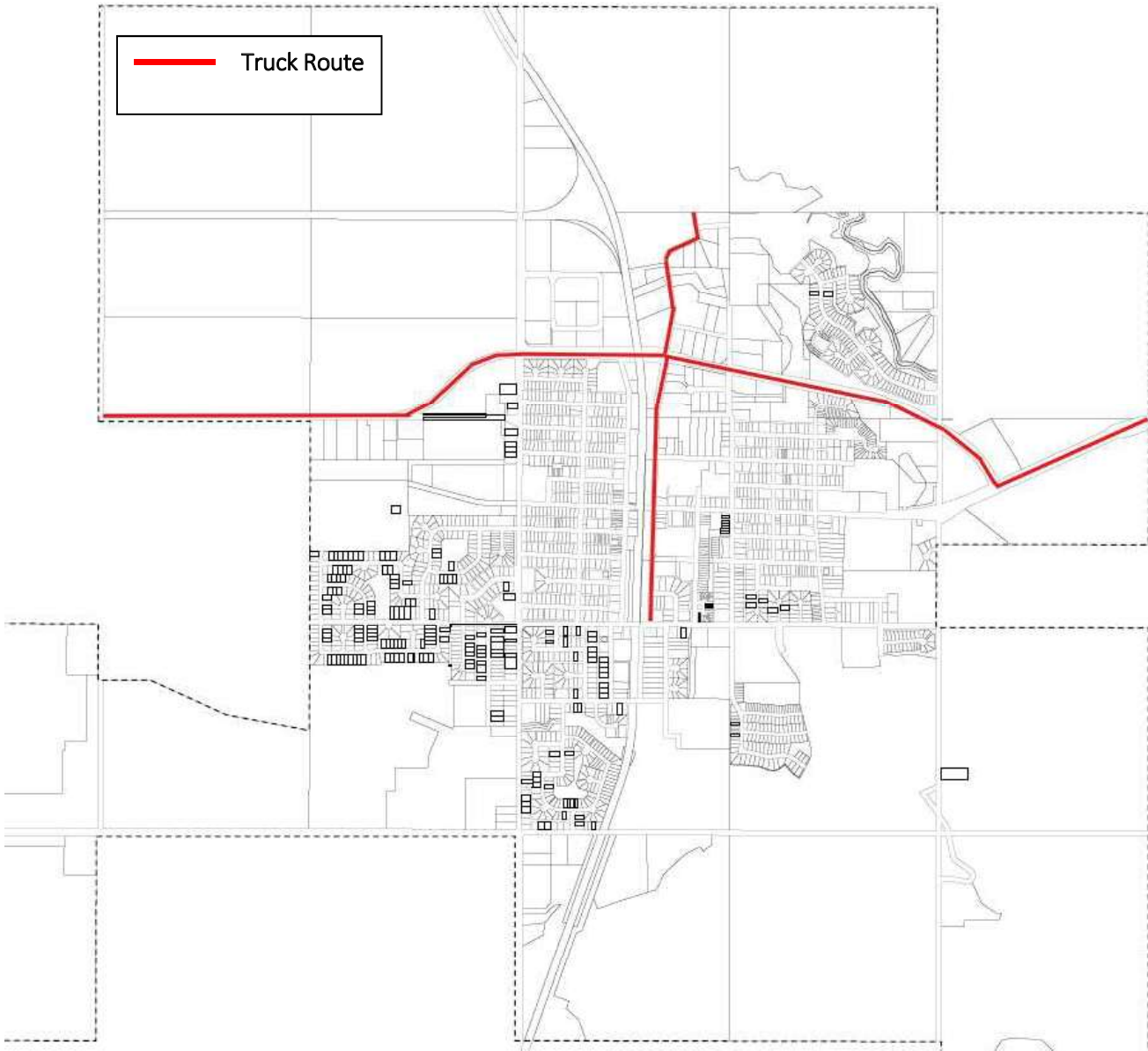
---

Mayor – Rhonda Hunter

---

Acting Chief Administrative Officer – Amanda Riley

Schedule "A" – Truck Route





# Mountain View Regional Waste Management Commission

## Request for Decision

**Meeting Date:** September 22<sup>nd</sup>, 2025

**Reference:** 100/2025.05

**TITLE:** 4.2 – Landfill Report on Operations to August 31<sup>st</sup>, 2025

**RECOMMENDATION:**

**THAT the MVRWMC Board accept as information Administration’s landfill operations report of tonnage received at the landfill up to August 31<sup>st</sup>, 2025.**

Background:

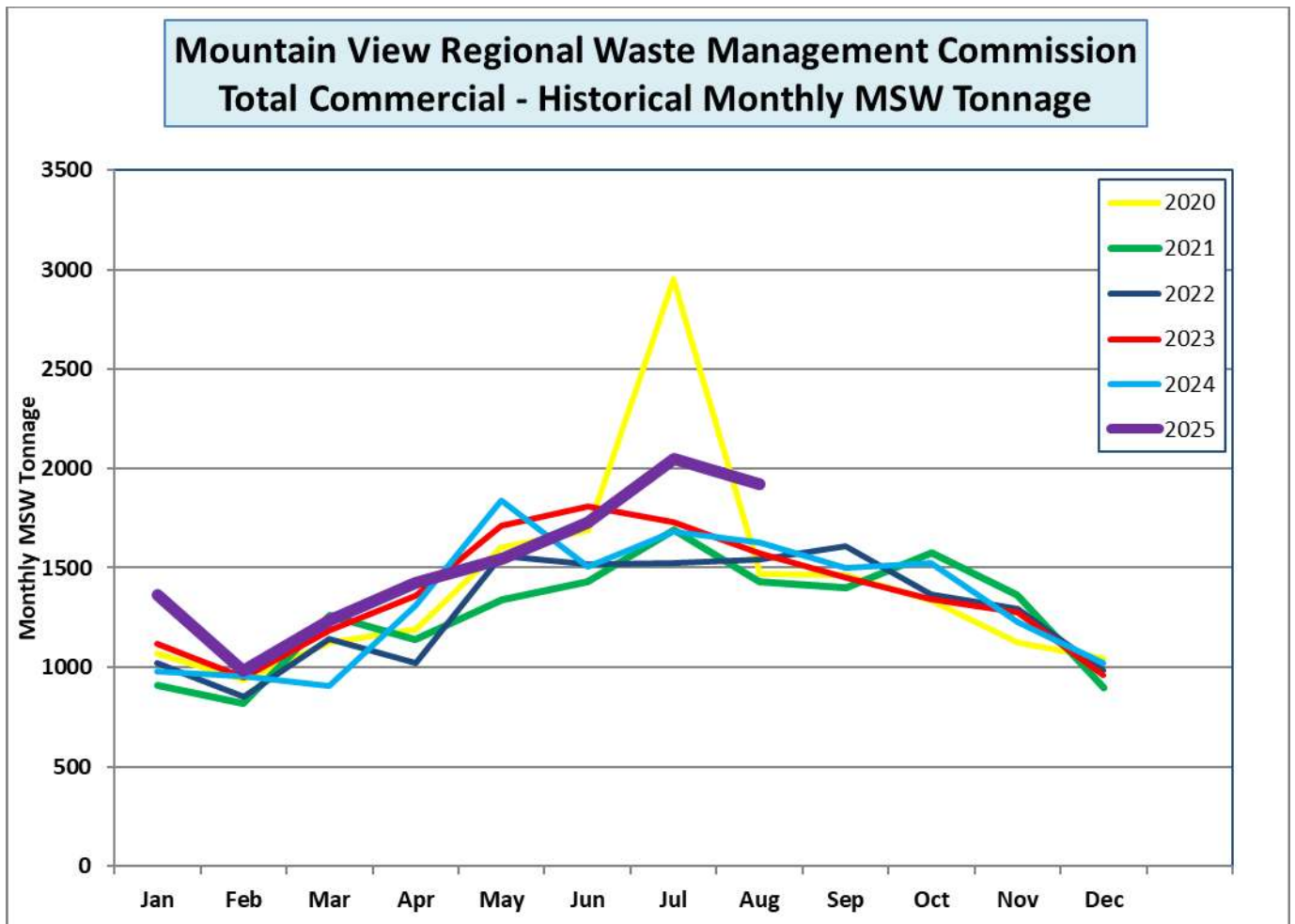
**YTD-2025 Budget Summary Report:**

Operating results as at August 31<sup>st</sup>, 2025 continue to be very strong, with all categories (except cement and metal) well above budget estimates expected for this time of year. Windfall HC soil receipts and commercial tonnage account for over 80% of the revenue surplus year-to-date.

Reported Updated as at: August 31st, 2025	Budget Comparison (Tonnes) - Year to Date				Revenue Comparison (\$) - Year to Date		
	Sales	Budget	Variance	Variance(%)	Sales	Budget	Variance
<b>Commercial Tipping (Uncontracted @ \$100/tonne)</b>	12,245.1	10,668.4	1,576.6	14.8%	\$1,224,507	\$1,066,843	\$157,664
Municipal Tipping - Olds	1,014.9	952.5	62.4	6.5%	\$101,486	\$95,247	\$6,239
Municipal Tipping - Sundre	233.9	228.2	5.7	2.5%	\$23,390	\$22,825	\$565
Municipal Tipping - Cremona	67.3	60.9	6.4	10.6%	\$6,729	\$6,085	\$644
Municipal Tipping - Didsbury	683.0	666.0	17.0	2.6%	\$68,304	\$66,599	\$1,705
Municipal Tipping - Carstairs	826.1	726.1	100.0	13.8%	\$82,609	\$72,609	\$10,000
<b>Sub-total Municipal Tipping (@ \$100/tonne)</b>	<b>2,825.2</b>	<b>2,633.6</b>	<b>191.5</b>	<b>7.3%</b>	<b>\$282,518</b>	<b>\$263,365</b>	<b>\$19,153</b>
Didsbury Transfer (@ \$100/tonne)	1,959.5	1,313.7	645.9	49.2%	\$195,953	\$131,367	\$64,586
Water Valley Transfer Site (@\$240/tonne)	290.7	285.8	4.8	1.7%	\$69,761	\$68,601	\$1,160
Sundre Transfer Site (@\$240/tonne)	367.7	346.2	21.5	6.2%	\$88,236	\$83,079	\$5,157
<b>Sub-total Transfer Station Tipping</b>	<b>2,617.9</b>	<b>1,945.7</b>	<b>672.2</b>	<b>34.5%</b>	<b>\$353,950</b>	<b>\$283,047</b>	<b>\$70,903</b>
Cement (@\$23/tonne)	230.7	449.5	- 218.8	-48.7%	\$5,307	\$10,339	-\$5,033
Metal (@\$50/tonne)	119.3	147.8	- 28.5	-19.3%	\$5,966	\$7,392	-\$1,426
<b>Sub-total Recycle Sales (Including Metals)</b>	<b>350.1</b>	<b>597.4</b>	<b>- 247.3</b>	<b>-41.4%</b>	<b>\$11,273</b>	<b>\$17,732</b>	<b>-\$6,459</b>
Mattresses (@\$10/unit)	2,231	1,825	406	22.2%	\$22,310	\$18,251	\$4,059
Couches & Chairs (@\$5/unit)	1,470	1,327	143	10.8%	\$7,350	\$6,633	\$717
<b>Sub-total Mattress &amp; Chairs</b>	<b>3,701.0</b>	<b>3,151.6</b>	<b>549</b>	<b>17.4%</b>	<b>\$29,660</b>	<b>\$24,883</b>	<b>\$4,777</b>
HC Contaminated Soil (at \$50/tonne)	5,040	1,250	3,789.9	303.2%	\$251,997	\$62,500	\$189,497
<b>Total YTD Landfill Sales Summary</b>	<b>23,078.1</b>	<b>17,095.1</b>	<b>5,982.9</b>	<b>35.0%</b>	<b>\$ 2,153,904</b>	<b>\$ 1,718,371</b>	<b>\$ 435,534</b>

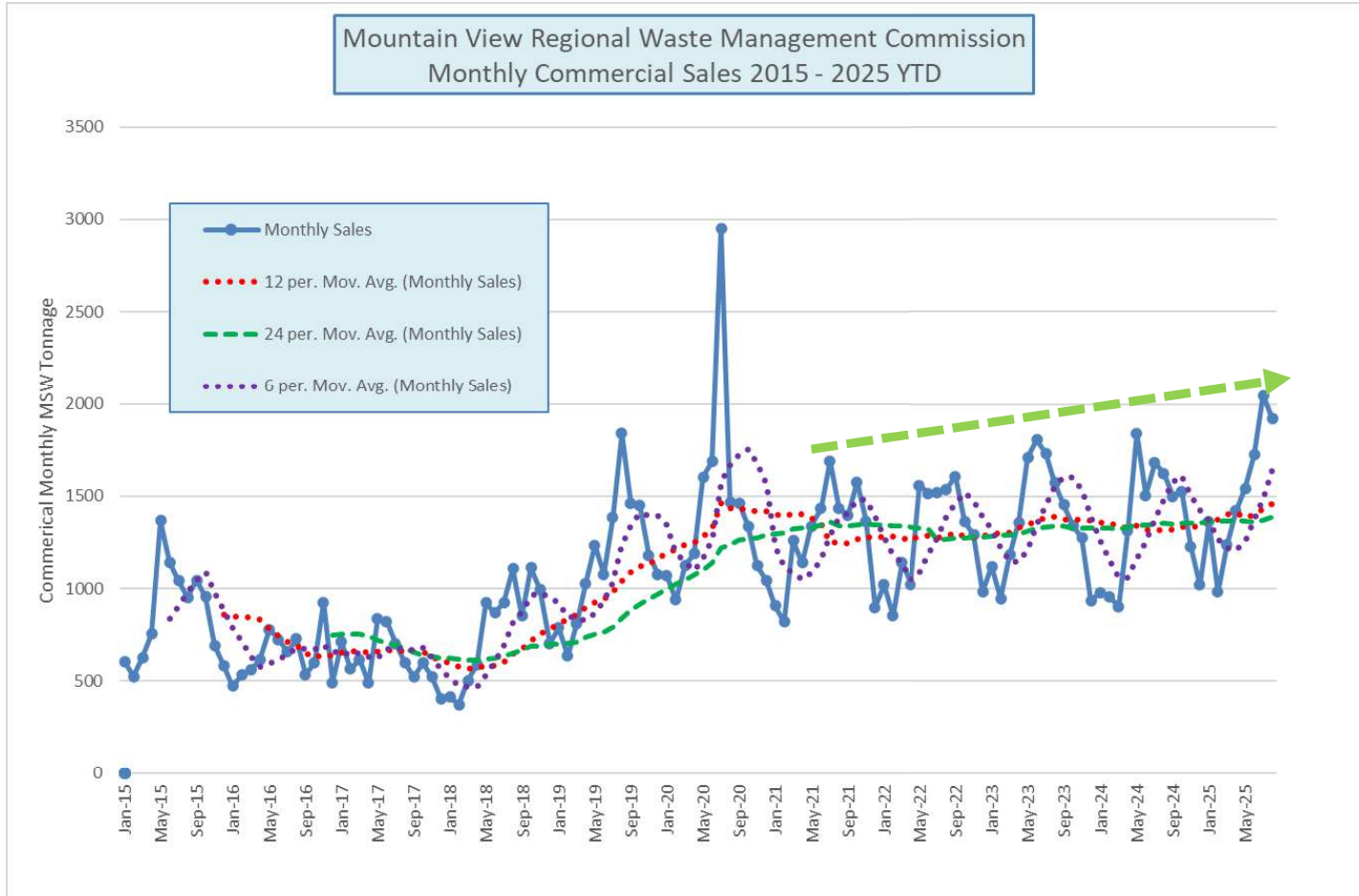
**Commercial Tonnage:**

Commercial sales have continued to set new highs compared to prior periods, leading to Commercial sales being 14.8% above budget with 12,245 tonnes compared to budget 10,668 tonnes expected from the budget projections. Other than COVID times in 2020, the commercial receipts in 2025 have accelerated compared to spring, and as such have contributed to strong financial results.



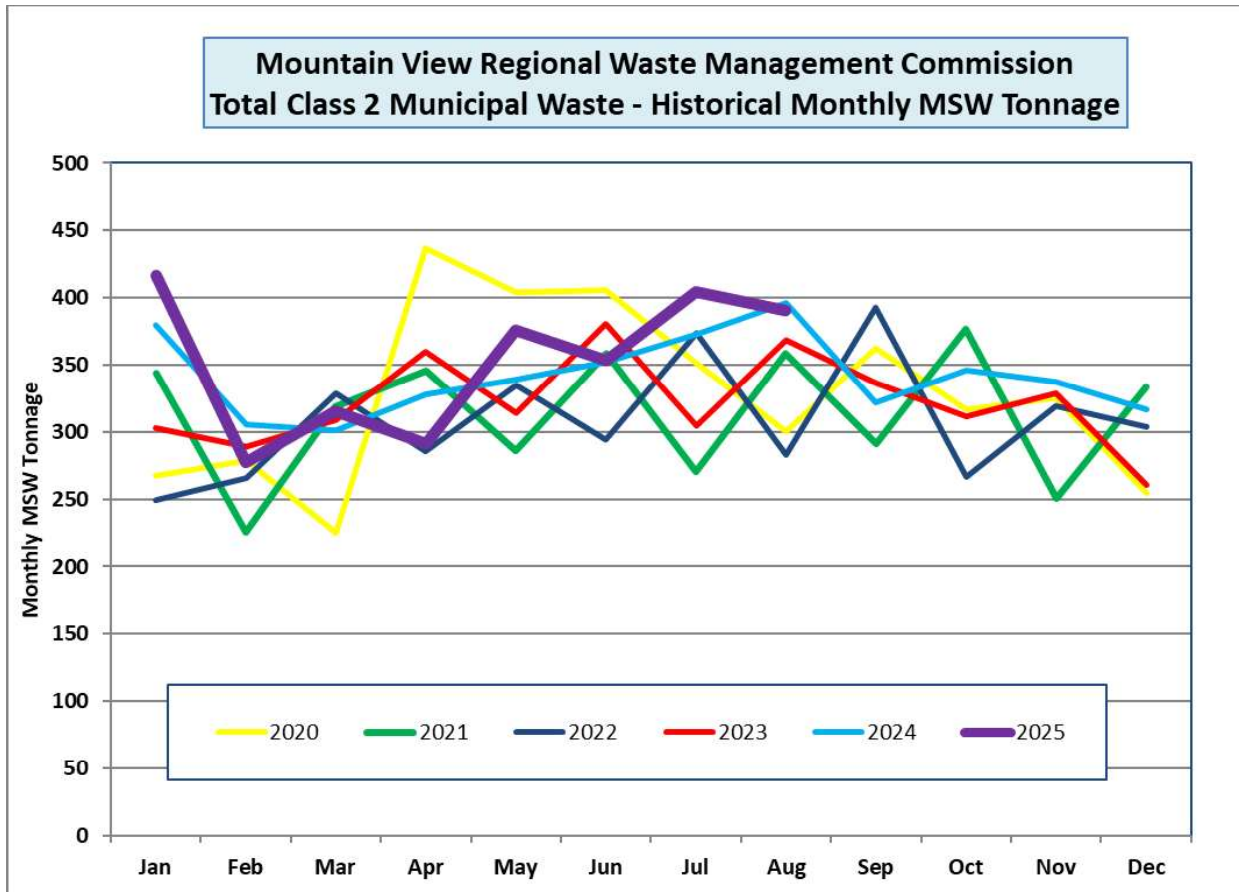
Year-to-date Commercial sales have accounted for 57% of revenue from operations, which is diluted from the typical 60-65% due to strong hydrocarbon soil receipts. The HC Sales cap of 5,040 tonnes at \$50/tonne also contributed \$189,497 of surplus revenue for 2025.

Looking at the longer-term trends, the 12-and 24-month moving averages remain essentially flat since July 2022 at roughly 1,350 tonnes per month in line with the 2025 budget estimate. Again, other than the COVID anomaly in 2020, the summer of 2025 high-season receipts were higher than prior periods.



**Municipal Tonnage:**

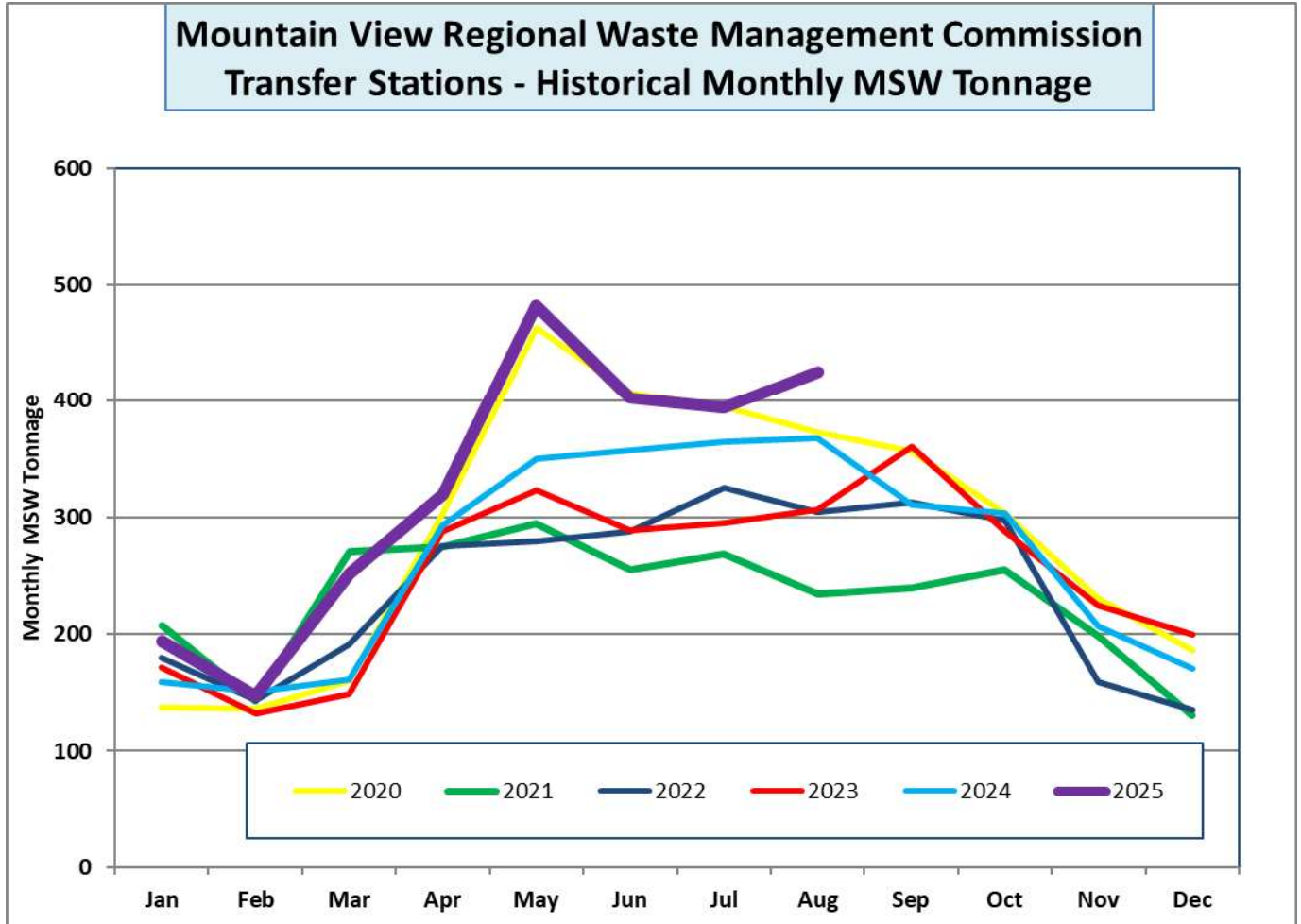
In aggregate, municipal MSW tonnage to date collectively are now 7.3% above expectations, with aggregate tonnage to date of 2,825 tonnes compared to budgeted 2,634 tonnes year to date.



Overall municipal tonnage has outperformed prior periods, likely reflecting increases in population impacting solid waste generation rates.

**Transfer Stations:**

Combined transfer station receipts to the end of August of 2,618 tonnes is 34.5% above budget expectations of 1,946 tonnes. Didsbury transfer station receipts continue to set monthly records like the COVID receipts, and accounts for most of the surplus.



**Recycle Sales:**

Recycle sales account for a relatively small amount of overall revenue from cement and metal receipts. Cement is a very difficult product stream to forecast, and this year we are 41% below budget in terms of tonnage received. However, the financial shortfall of only \$6,459 is irrelevant compared to the surpluses captured earlier in the primary revenue streams.

Mattresses and couches have exceeded budget forecasts to date, with revenue of \$29,660 for the year compared to budget of \$24,883. Revenue from this product stream is intended to offset labour, operating and maintenance costs of the shredder.

## 2025 Projections:

Full-year projections after 8-months of operating results are pointing to a forecast surplus of roughly \$450,000 up by roughly \$50,000 compared to the last projection in July.

Reported Updated as at: August 31st, 2025	Budget Comparison (Tonnes) - Projection (P8/12)				Revenue Comparison (\$) - Projection (P8/12)		
	Projection	Budget	Variance	Variance(%)	Projection	Budget	Variance
<b>Commercial Tipping (Uncontracted @ \$100/tonne)</b>	<b>18,278</b>	<b>15,925</b>	<b>2,353.5</b>	<b>14.8%</b>	<b>\$1,827,848</b>	<b>\$1,592,500</b>	<b>\$235,348</b>
Municipal Tipping - Olds	1,518	1,425	93.3	6.5%	\$151,834	\$142,500	\$9,334
Municipal Tipping - Sundre	337	340	-2.5	-0.7%	\$33,747	\$34,000	-\$253
Municipal Tipping - Cremona	92	90	1.8	2.0%	\$9,183	\$9,000	\$183
Municipal Tipping - Didsbury	1,015	990	25.3	2.6%	\$101,534	\$99,000	\$2,534
Municipal Tipping - Carstairs	1,240	1,090	150.1	13.8%	\$124,012	\$109,000	\$15,012
<b>Sub-total Municipal Tipping (@ \$100/tonne)</b>	<b>4,203</b>	<b>3,935</b>	<b>268.1</b>	<b>6.8%</b>	<b>\$420,311</b>	<b>\$393,500</b>	<b>\$26,811</b>
Didsbury Transfer (@ \$100/tonne)	1,929	1,900	28.9	1.5%	\$192,887	\$190,000	\$2,887
Water Valley Transfer Site (@\$240/tonne)	422	415	7.0	1.7%	\$101,284	\$99,600	\$1,684
Sundre Transfer Site (@\$240/tonne)	531	500	31.0	6.2%	\$127,449	\$120,000	\$7,449
<b>Sub-total Transfer Station Tipping</b>	<b>2,882</b>	<b>2,815</b>	<b>67</b>	<b>2.4%</b>	<b>\$421,620</b>	<b>\$409,600</b>	<b>\$12,020</b>
Cement (@\$23/tonne)	349	680	-331.0	-48.7%	\$8,027	\$15,640	-\$7,613
Metal (@\$50/tonne)	169	209	-40.3	-19.3%	\$8,434	\$10,450	-\$2,016
<b>Sub-total Recycle Sales (Including Metals)</b>	<b>518</b>	<b>889</b>	<b>-371.3</b>	<b>-41.8%</b>	<b>\$16,461</b>	<b>\$26,090</b>	<b>-\$9,629</b>
Mattresses (@\$10/unit)	3,252	2,660	592	22.2%	\$32,516	\$26,600	\$5,916
Couches & Chairs (@\$5/unit)	2,211	1,995	215.8	10.8%	\$11,054	\$9,975	\$1,079
<b>Sub-total Mattress &amp; Chairs</b>	<b>5,462</b>	<b>4,655</b>	<b>807</b>	<b>17.3%</b>	<b>\$43,570</b>	<b>\$36,575</b>	<b>\$6,995</b>
<b>HC Contaminated Soil (at \$50/tonne)</b>	<b>5,040</b>	<b>1,250</b>	<b>3,789.9</b>	<b>303.2%</b>	<b>\$251,997</b>	<b>\$62,500</b>	<b>\$189,497</b>
<b>Total Projected Landfill Sales Summary</b>	<b>30,921</b>	<b>24,814</b>	<b>6,107.1</b>	<b>24.6%</b>	<b>\$ 2,938,236</b>	<b>\$ 2,484,190</b>	<b>\$ 454,046</b>

The updated projections for 2025 will be incorporated into the 2026 operating and capital budget to reflect the recent trends of all major revenue streams.

## Attachments:

### 1. 2025 Monthly Landfill Tonnage Graphs

- |               |                      |
|---------------|----------------------|
| a. Commercial | c. Transfer Stations |
| b. Municipal  | d. Recycling         |

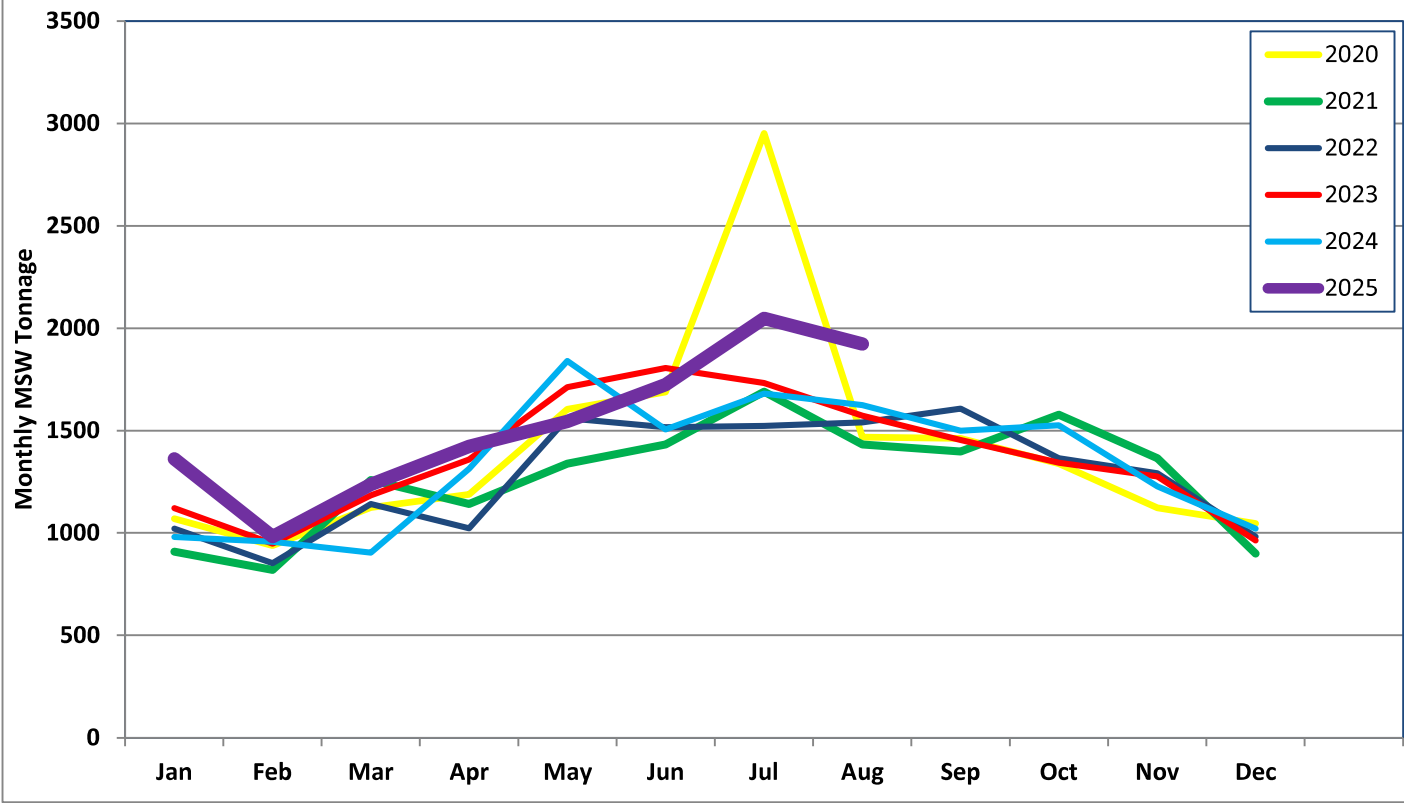
Prepared: Michael Wuetherick, P.Eng.,  
Chief Administrative Officer, MVRWMC



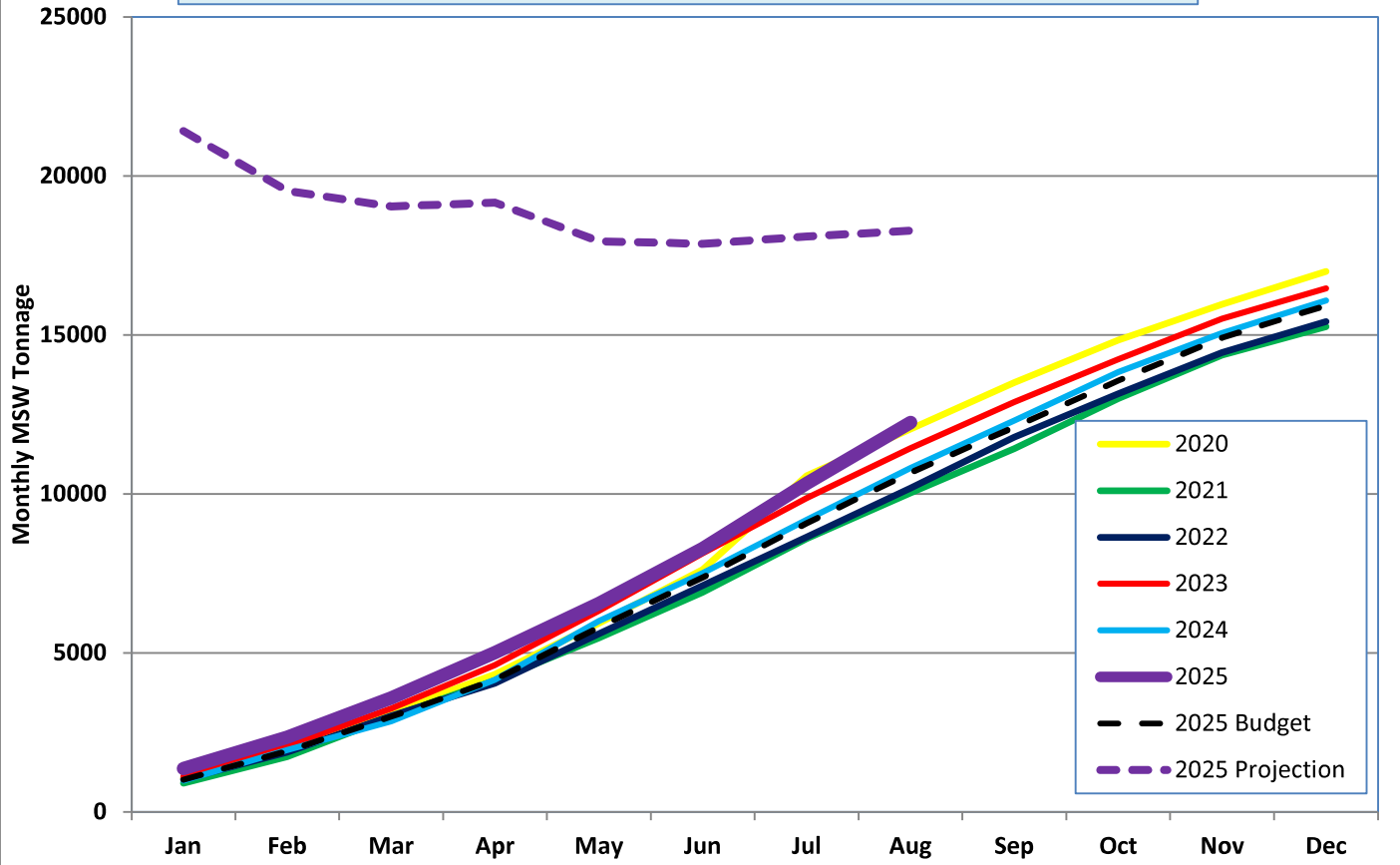
Reported Updated as at: August 31st, 2025	Budget Comparison (Tonnes) - Year to Date				Revenue Comparison (\$) - Year to Date		
	Sales	Budget	Variance	Variance(%)	Sales	Budget	Variance
<b>Commercial Tipping (Uncontracted @ \$100/tonne)</b>	<b>12,245.1</b>	<b>10,668.4</b>	<b>1,576.6</b>	<b>14.8%</b>	<b>\$1,224,507</b>	<b>\$1,066,843</b>	<b>\$157,664</b>
Municipal Tipping - Olds	1,014.9	952.5	62.4	6.5%	\$101,486	\$95,247	\$6,239
Municipal Tipping - Sundre	233.9	228.2	5.7	2.5%	\$23,390	\$22,825	\$565
Municipal Tipping - Cremona	67.3	60.9	6.4	10.6%	\$6,729	\$6,085	\$644
Municipal Tipping - Didsbury	683.0	666.0	17.0	2.6%	\$68,304	\$66,599	\$1,705
Municipal Tipping - Carstairs	826.1	726.1	100.0	13.8%	\$82,609	\$72,609	\$10,000
<b>Sub-total Municipal Tipping (@ \$100/tonne)</b>	<b>2,825.2</b>	<b>2,633.6</b>	<b>191.5</b>	<b>7.3%</b>	<b>\$282,518</b>	<b>\$263,365</b>	<b>\$19,153</b>
Didsbury Transfer (@ \$100/tonne)	1,959.5	1,313.7	645.9	49.2%	\$195,953	\$131,367	\$64,586
Water Valley Transfer Site (@\$240/tonne)	290.7	285.8	4.8	1.7%	\$69,761	\$68,601	\$1,160
Sundre Transfer Site (@\$240/tonne)	367.7	346.2	21.5	6.2%	\$88,236	\$83,079	\$5,157
<b>Sub-total Transfer Station Tipping</b>	<b>2,617.9</b>	<b>1,945.7</b>	<b>672.2</b>	<b>34.5%</b>	<b>\$353,950</b>	<b>\$283,047</b>	<b>\$70,903</b>
Cement (@\$23/tonne)	230.7	449.5	-218.8	-48.7%	\$5,307	\$10,339	-\$5,033
Metal (@\$50/tonne)	119.3	147.8	-28.5	-19.3%	\$5,966	\$7,392	-\$1,426
<b>Sub-total Recycle Sales (Including Metals)</b>	<b>350.1</b>	<b>597.4</b>	<b>-247.3</b>	<b>-41.4%</b>	<b>\$11,273</b>	<b>\$17,732</b>	<b>-\$6,459</b>
Mattresses (@\$10/unit)	2,231	1,825	406	22.2%	\$22,310	\$18,251	\$4,059
Couches & Chairs (@\$5/unit)	1,470	1,327	143	10.8%	\$7,350	\$6,633	\$717
<b>Sub-total Mattress &amp; Chairs</b>	<b>3,701.0</b>	<b>3,151.6</b>	<b>549</b>	<b>17.4%</b>	<b>\$29,660</b>	<b>\$24,883</b>	<b>\$4,777</b>
<b>HC Contaminated Soil (at \$50/tonne)</b>	<b>5,040</b>	<b>1,250</b>	<b>3,789.9</b>	<b>303.2%</b>	<b>\$251,997</b>	<b>\$62,500</b>	<b>\$189,497</b>
<b>Total YTD Landfill Sales Summary</b>	<b>23,078.1</b>	<b>17,095.1</b>	<b>5,982.9</b>	<b>35.0%</b>	<b>\$ 2,153,904</b>	<b>\$ 1,718,371</b>	<b>\$ 435,534</b>

Reported Updated as at: August 31st, 2025	Budget Comparison (Tonnes) - Projection (P8/12)				Revenue Comparison (\$) - Projection (P8/12)		
	Projection	Budget	Variance	Variance(%)	Projection	Budget	Variance
<b>Commercial Tipping (Uncontracted @ \$100/tonne)</b>	<b>18,278</b>	<b>15,925</b>	<b>2,353.5</b>	<b>14.8%</b>	<b>\$1,827,848</b>	<b>\$1,592,500</b>	<b>\$235,348</b>
Municipal Tipping - Olds	1,518	1,425	93.3	6.5%	\$151,834	\$142,500	\$9,334
Municipal Tipping - Sundre	337	340	-2.5	-0.7%	\$33,747	\$34,000	-\$253
Municipal Tipping - Cremona	92	90	1.8	2.0%	\$9,183	\$9,000	\$183
Municipal Tipping - Didsbury	1,015	990	25.3	2.6%	\$101,534	\$99,000	\$2,534
Municipal Tipping - Carstairs	1,240	1,090	150.1	13.8%	\$124,012	\$109,000	\$15,012
<b>Sub-total Municipal Tipping (@ \$100/tonne)</b>	<b>4,203</b>	<b>3,935</b>	<b>268.1</b>	<b>6.8%</b>	<b>\$420,311</b>	<b>\$393,500</b>	<b>\$26,811</b>
Didsbury Transfer (@ \$100/tonne)	1,929	1,900	28.9	1.5%	\$192,887	\$190,000	\$2,887
Water Valley Transfer Site (@\$240/tonne)	422	415	7.0	1.7%	\$101,284	\$99,600	\$1,684
Sundre Transfer Site (@\$240/tonne)	531	500	31.0	6.2%	\$127,449	\$120,000	\$7,449
<b>Sub-total Transfer Station Tipping</b>	<b>2,882</b>	<b>2,815</b>	<b>67</b>	<b>2.4%</b>	<b>\$421,620</b>	<b>\$409,600</b>	<b>\$12,020</b>
Cement (@\$23/tonne)	349	680	-331.0	-48.7%	\$8,027	\$15,640	-\$7,613
Metal (@\$50/tonne)	169	209	-40.3	-19.3%	\$8,434	\$10,450	-\$2,016
<b>Sub-total Recycle Sales (Including Metals)</b>	<b>518</b>	<b>889</b>	<b>-371.3</b>	<b>-41.8%</b>	<b>\$16,461</b>	<b>\$26,090</b>	<b>-\$9,629</b>
Mattresses (@\$10/unit)	3,252	2,660	592	22.2%	\$32,516	\$26,600	\$5,916
Couches & Chairs (@\$5/unit)	2,211	1,995	215.8	10.8%	\$11,054	\$9,975	\$1,079
<b>Sub-total Mattress &amp; Chairs</b>	<b>5,462</b>	<b>4,655</b>	<b>807</b>	<b>17.3%</b>	<b>\$43,570</b>	<b>\$36,575</b>	<b>\$6,995</b>
<b>HC Contaminated Soil (at \$50/tonne)</b>	<b>5,040</b>	<b>1,250</b>	<b>3,789.9</b>	<b>303.2%</b>	<b>\$251,997</b>	<b>\$62,500</b>	<b>\$189,497</b>
<b>Total Projected Landfill Sales Summary</b>	<b>30,921</b>	<b>24,814</b>	<b>6,107.1</b>	<b>24.6%</b>	<b>\$ 2,938,236</b>	<b>\$ 2,484,190</b>	<b>\$ 454,046</b>

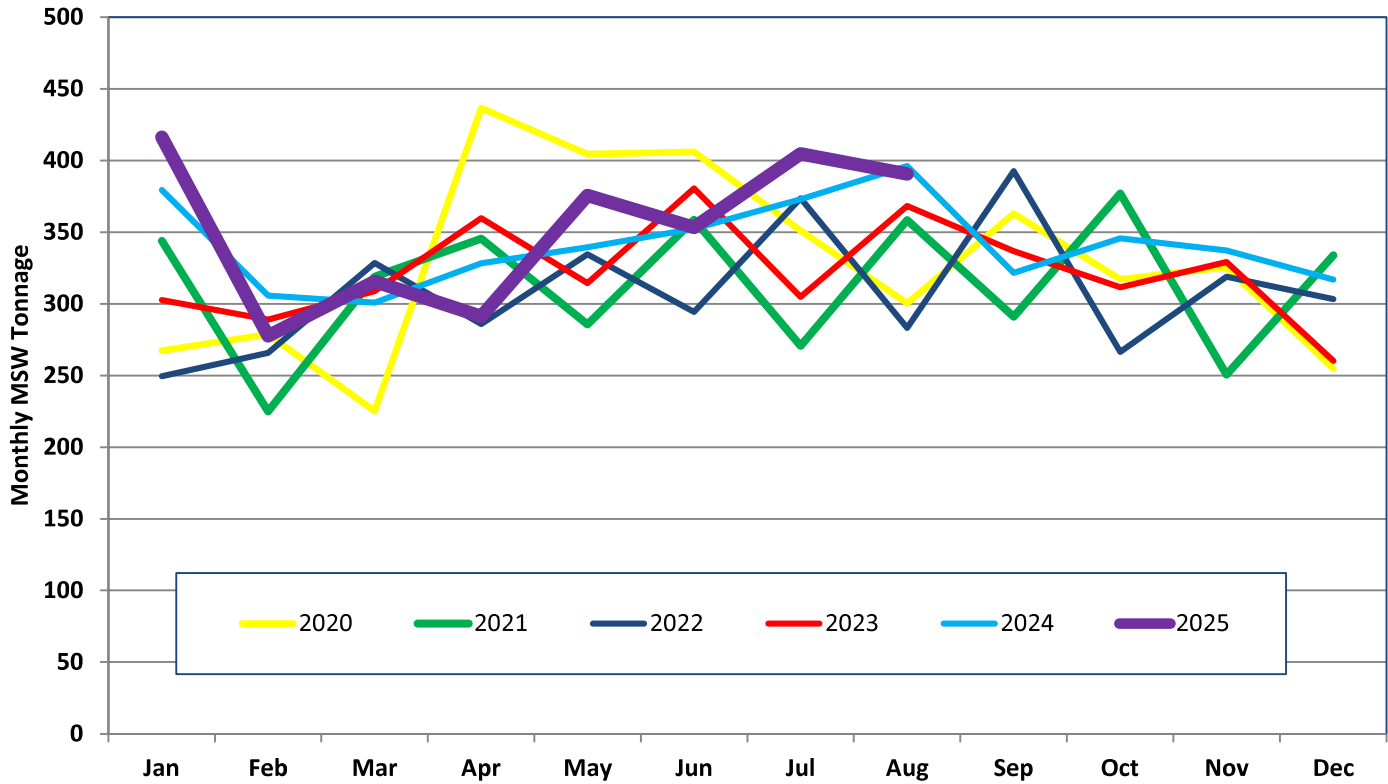
### Mountain View Regional Waste Management Commission Total Commercial - Historical Monthly MSW Tonnage



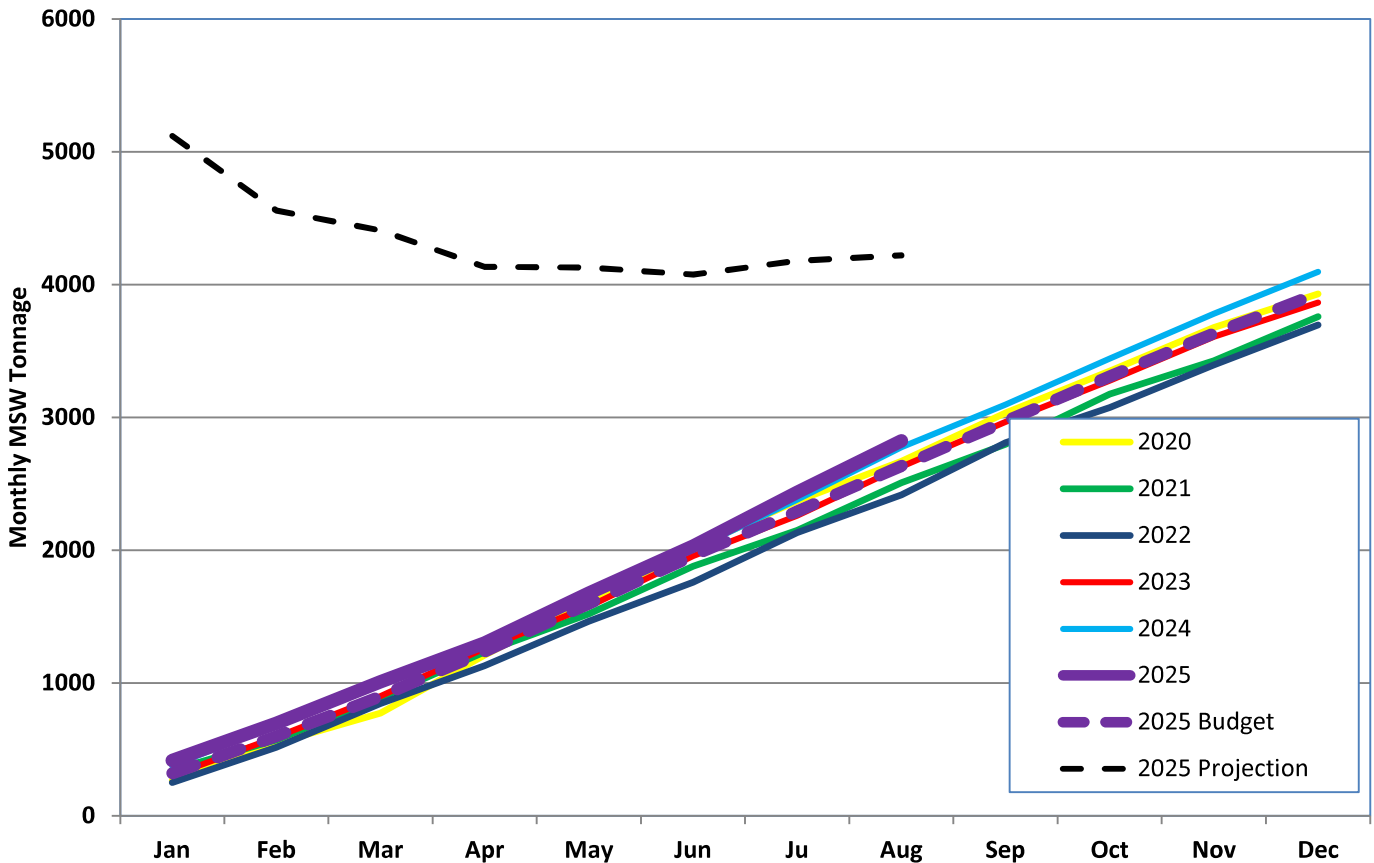
### Mountain View Regional Waste Management Commission Total Commercial - Cumulative YTD MSW Tonnage



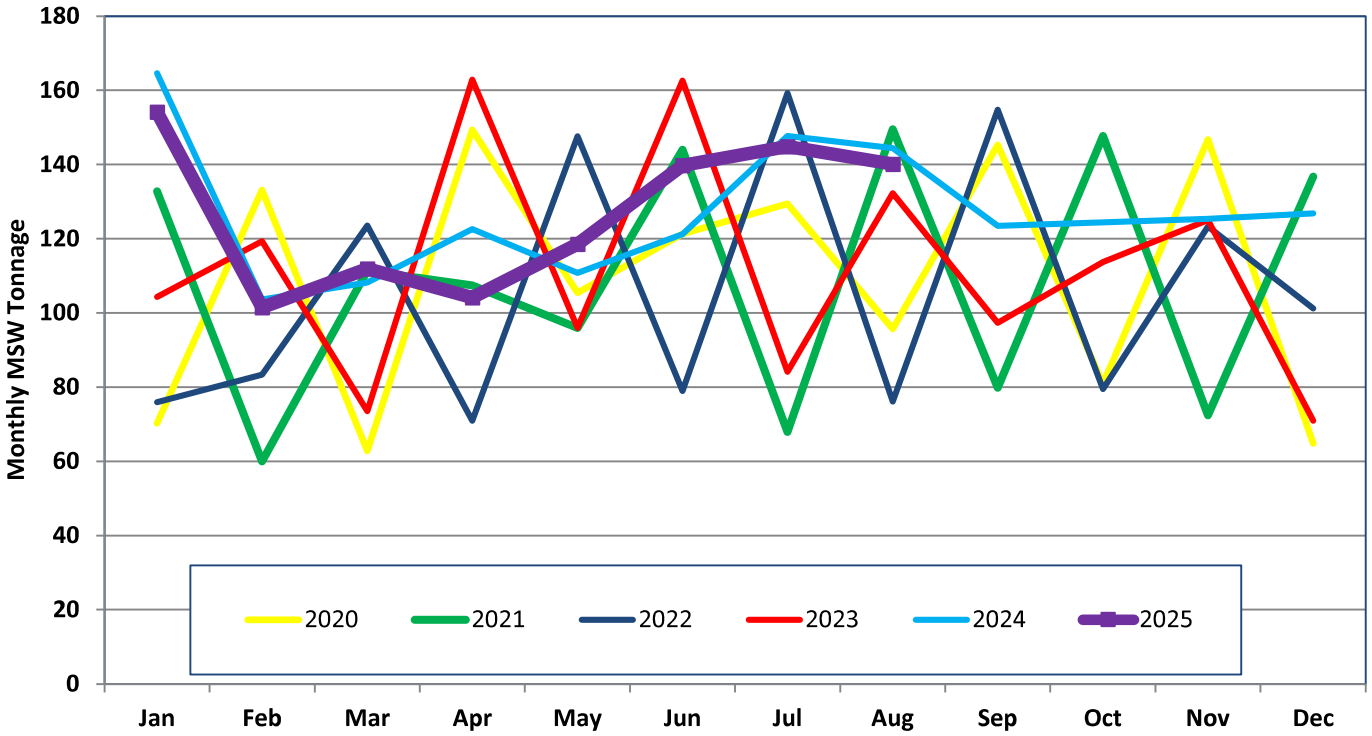
**Mountain View Regional Waste Management Commission  
Total Class 2 Municipal Waste - Historical Monthly MSW Tonnage**



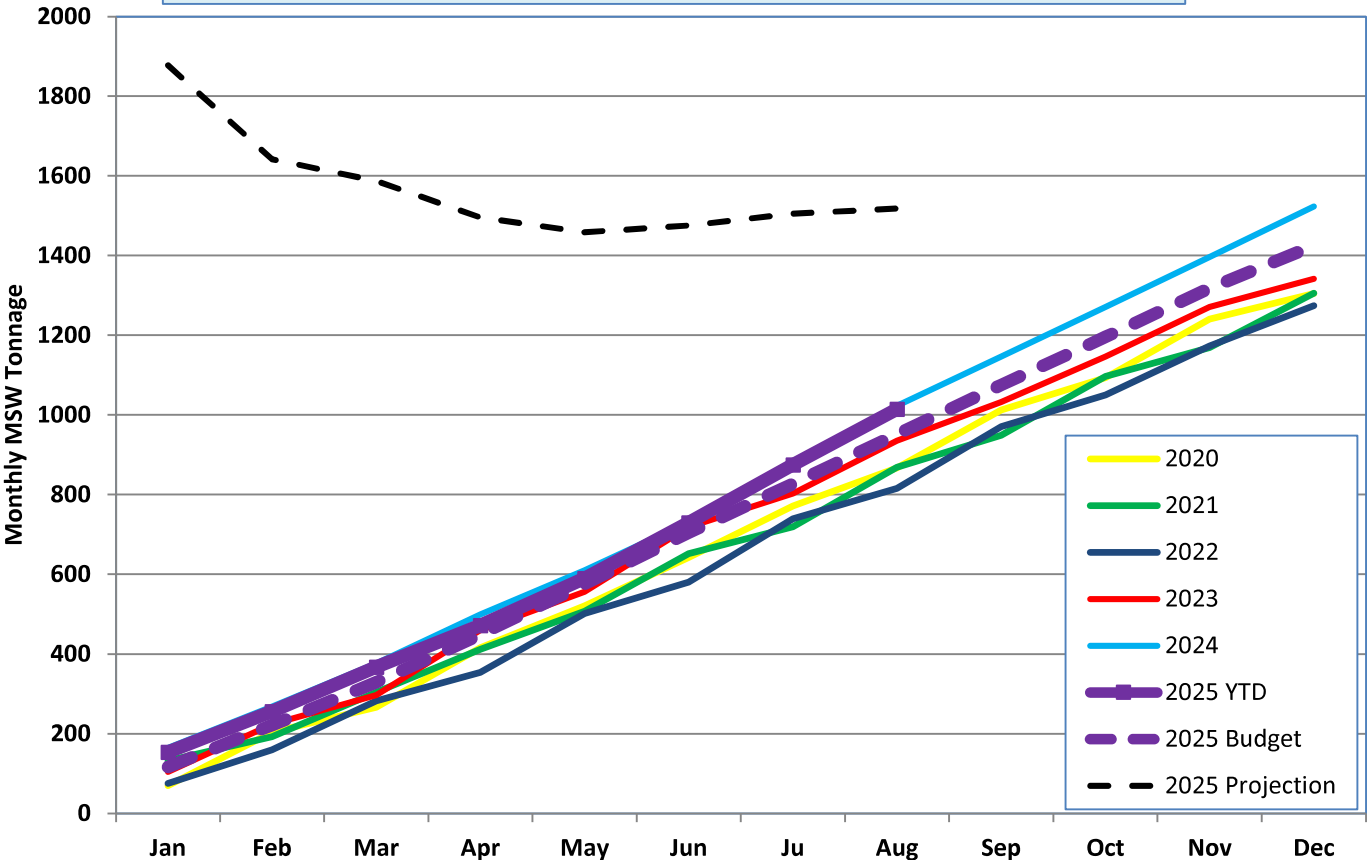
**Mountain View Regional Waste Management Commission  
Total Class 2 Municipal Waste - Cumulative YTD MSW Tonnage**



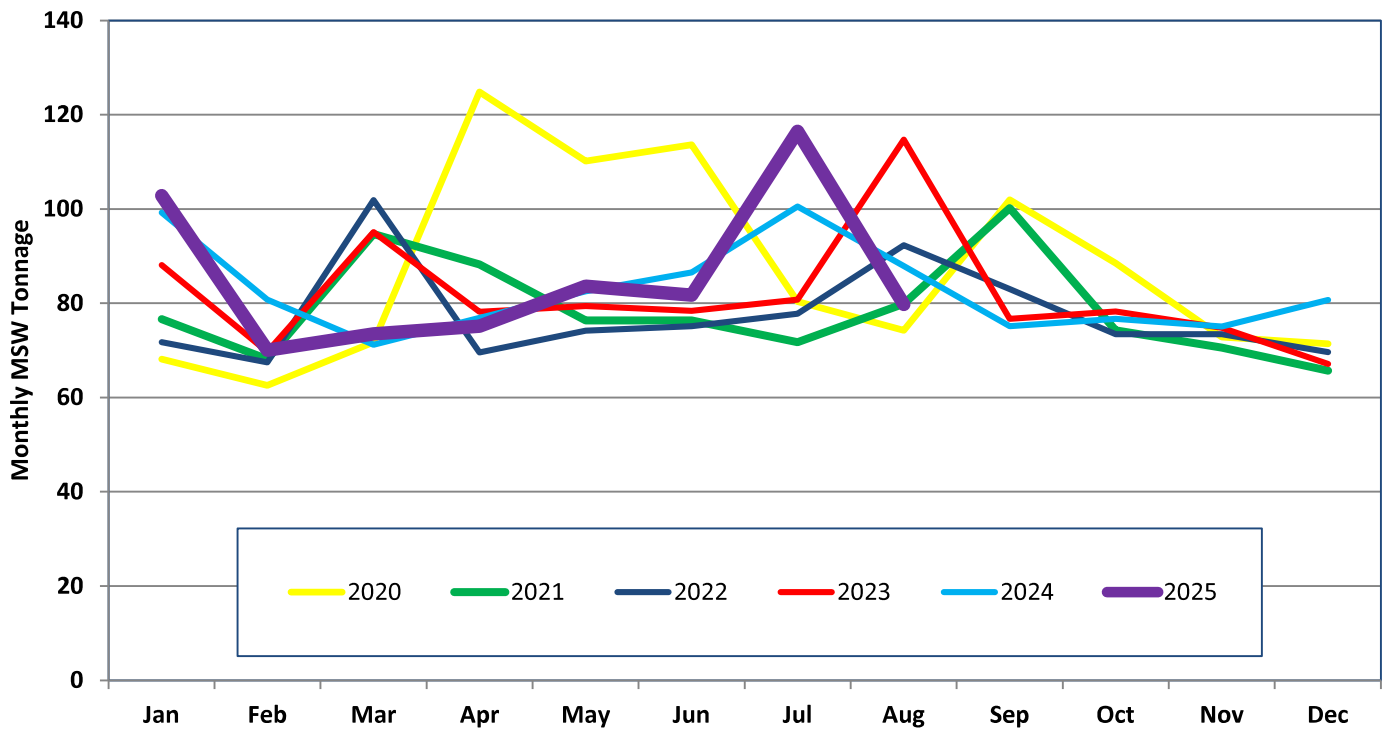
### Mountain View Regional Waste Management Commission Olds - Historical Monthly MSW Tonnage



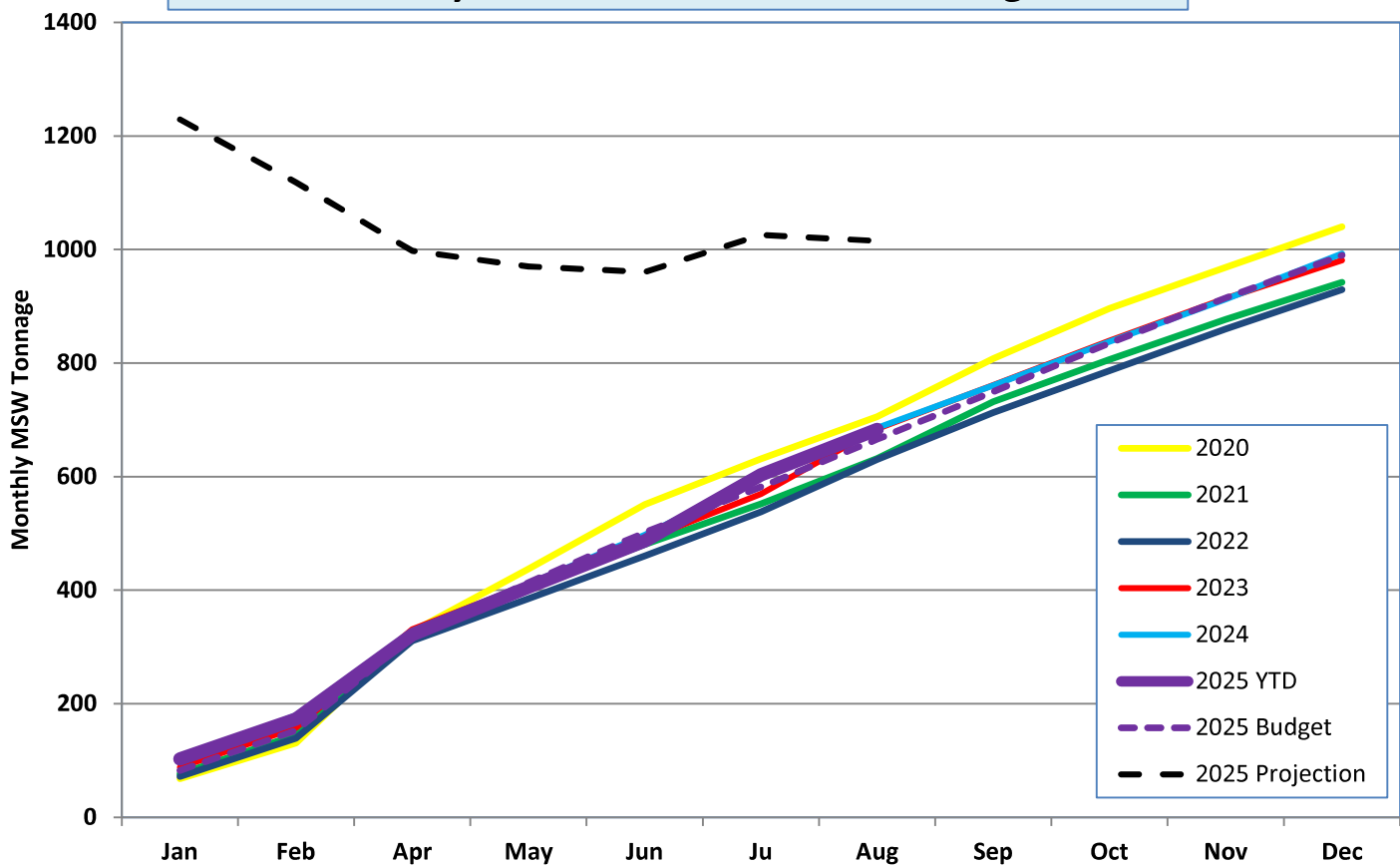
### Mountain View Regional Waste Management Commission Olds - Cumulative YTD MSW Tonnage



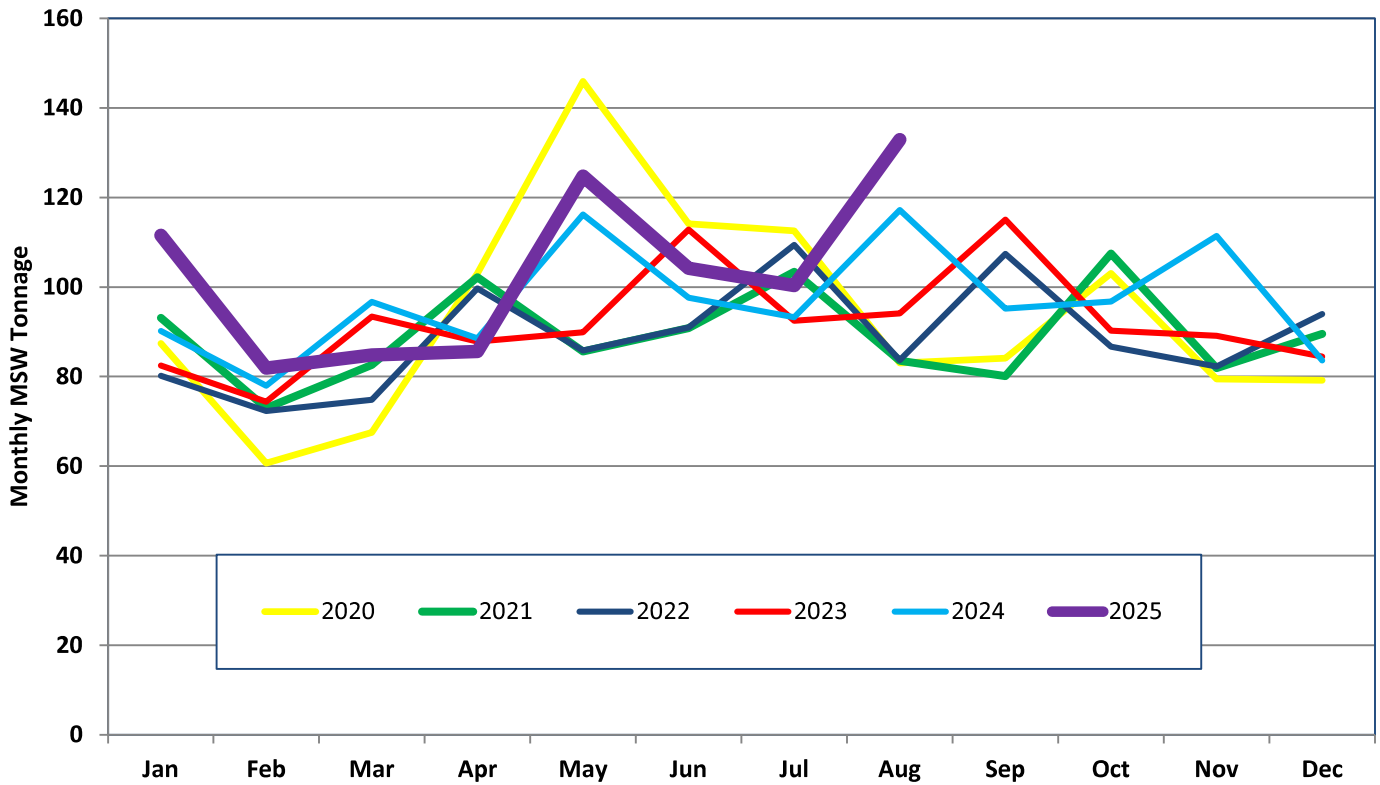
### Mountain View Regional Waste Management Commission Didsbury - Historical Monthly MWS Tonnage



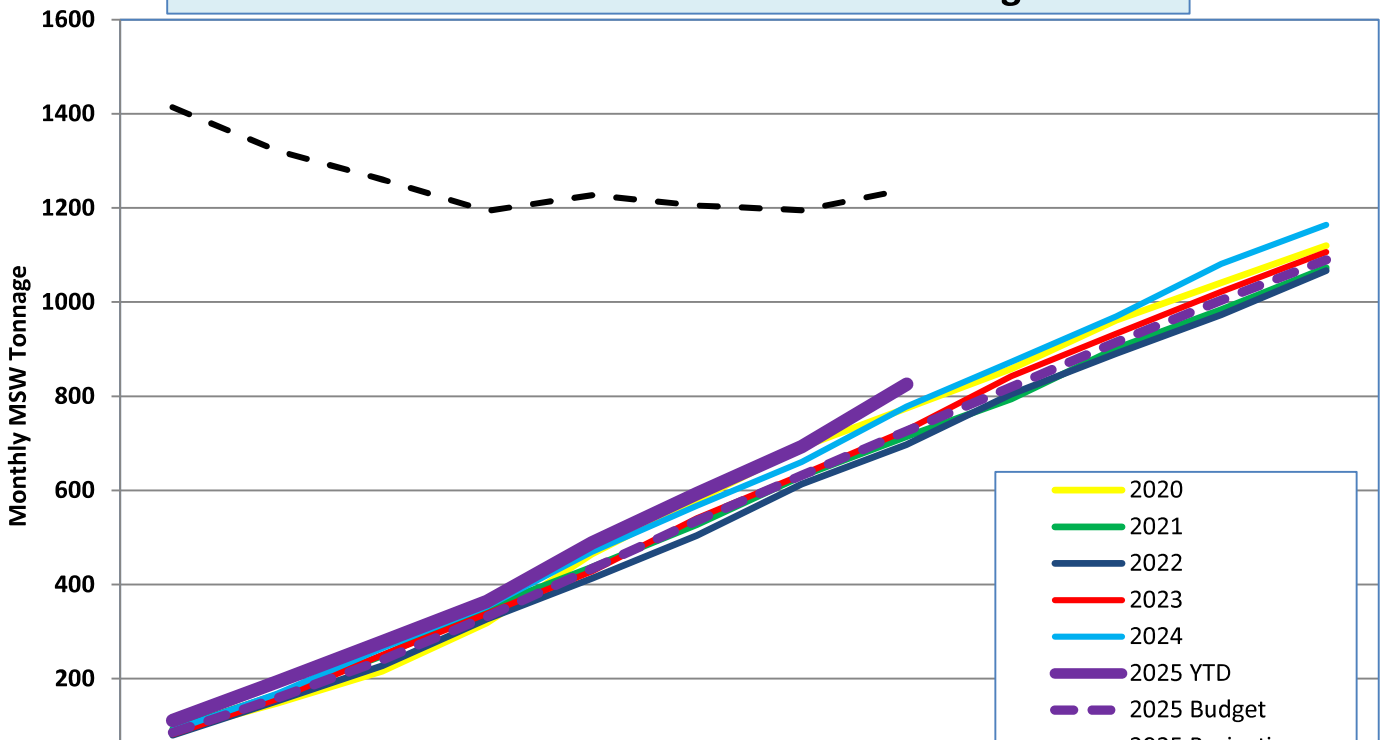
### Mountain View Regional Waste Management Commission Didsbury - Cumulative YTD MSW Tonnage



### Mountain View Regional Waste Management Commission Carstairs - Historical Monthly MSW Tonnage

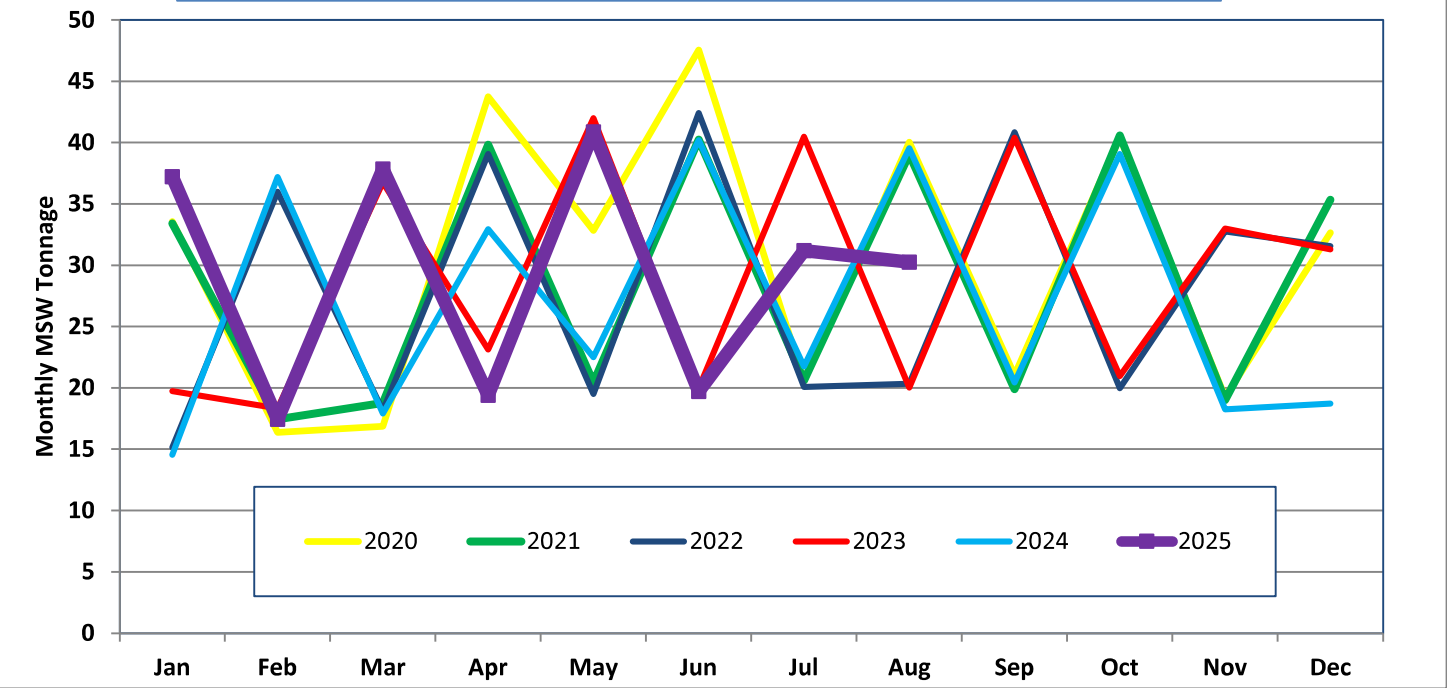


### Mountain View Regional Waste Management Commission Carstairs - Cumulative YTD MSW Tonnage

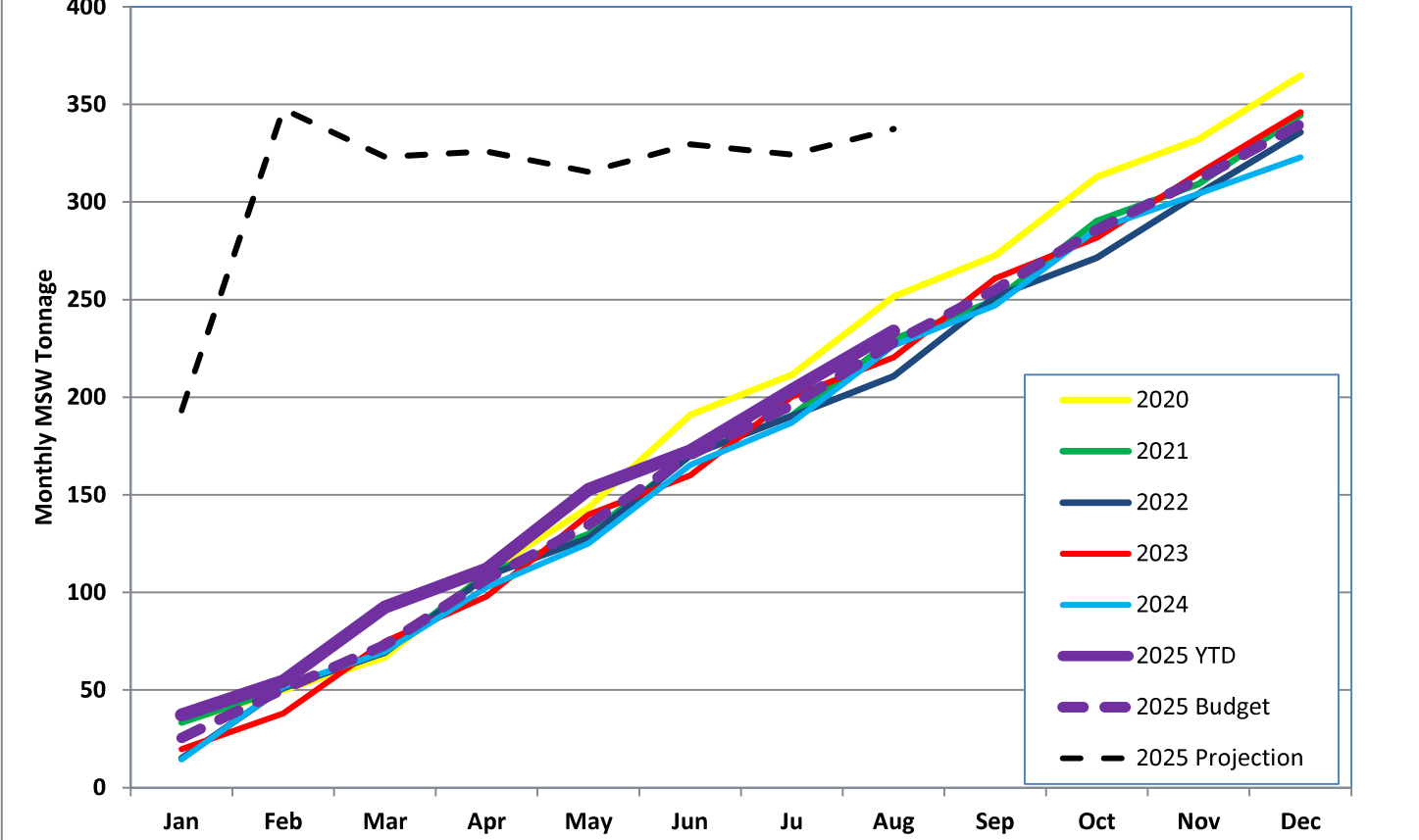




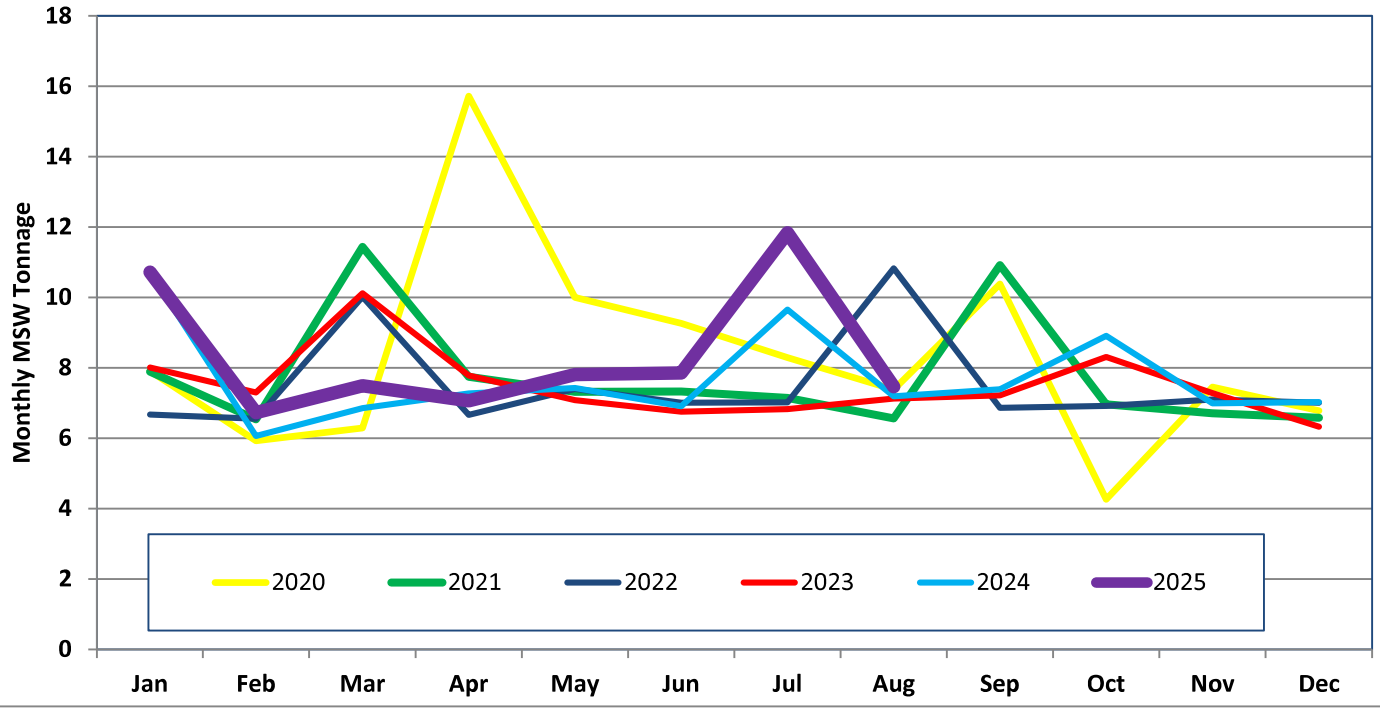
### Mountain View Regional Waste Management Commission Sundre - Historical Monthly MSW Tonnage



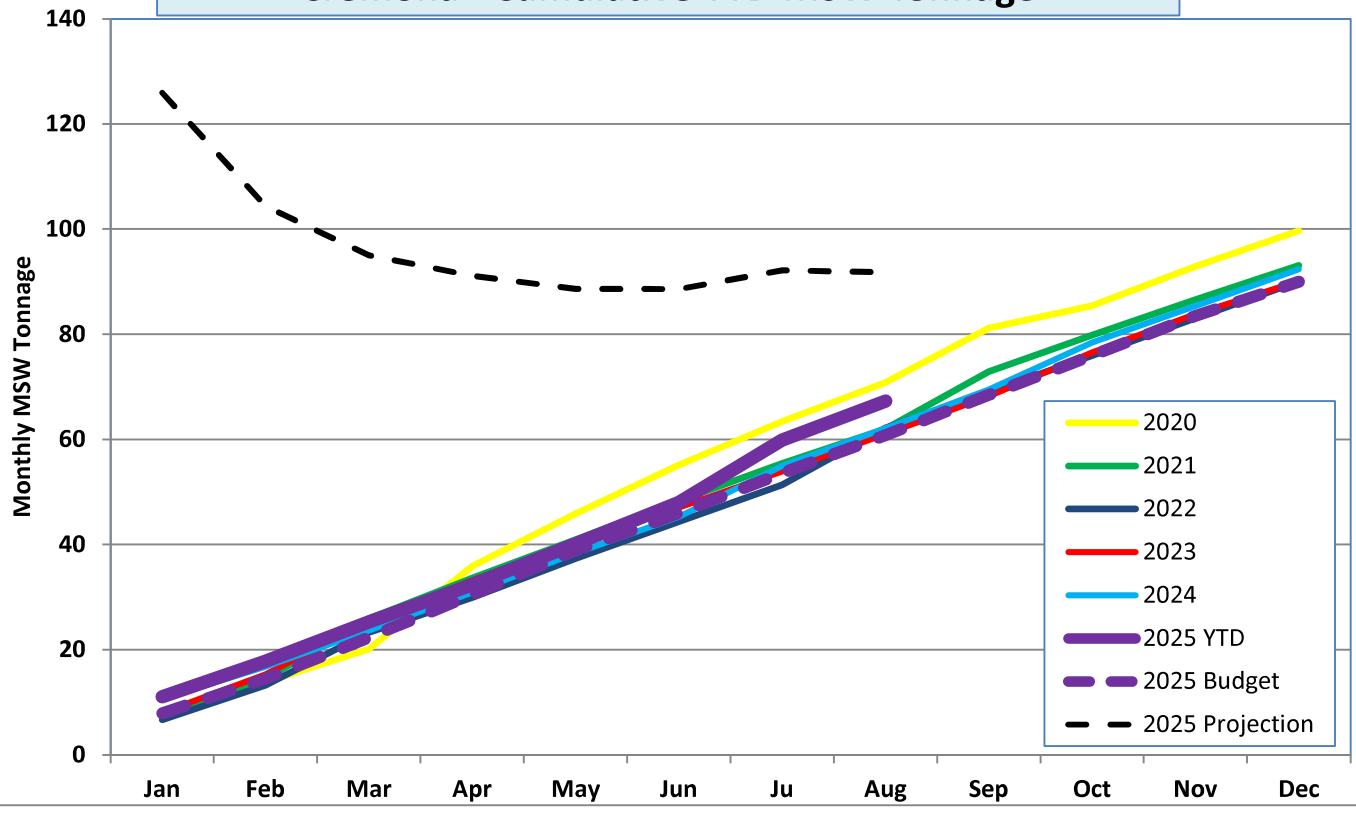
### Mountain View Regional Waste Management Commission Sundre - Cumulative YTD MSW Tonnage



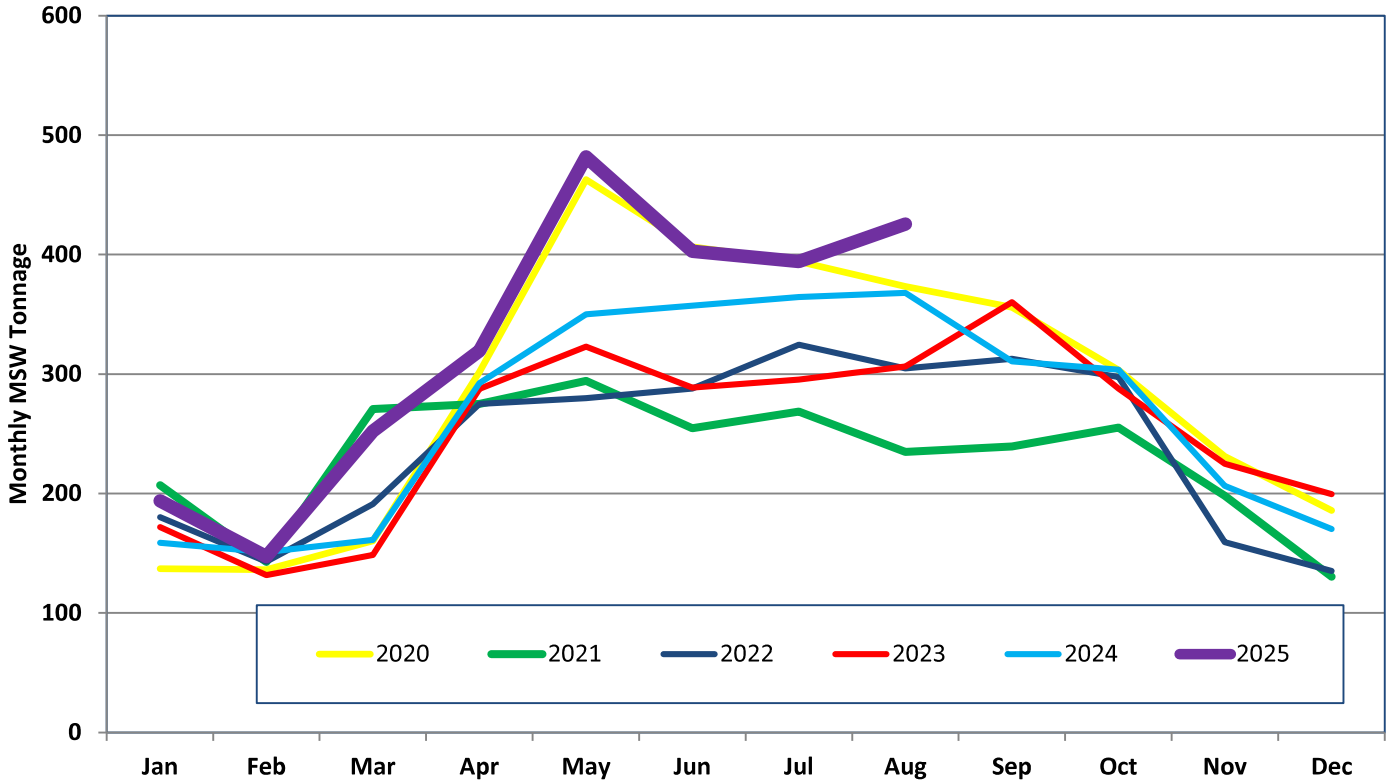
### Mountain View Regional Waste Management Commission Cremona - Historical Monthly MSW Tonnage



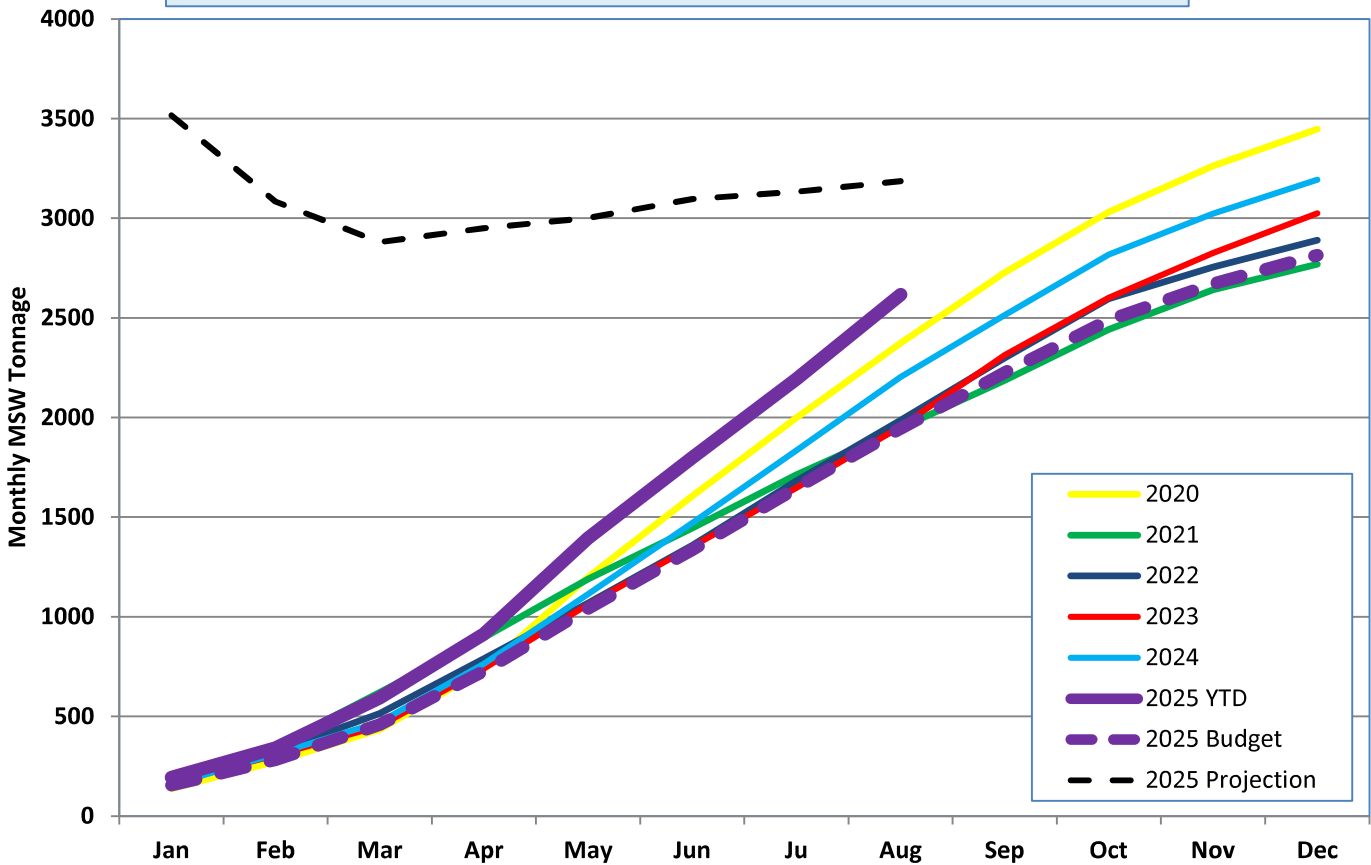
### Mountain View Regional Waste Management Commission Cremona - Cumulative YTD MSW Tonnage



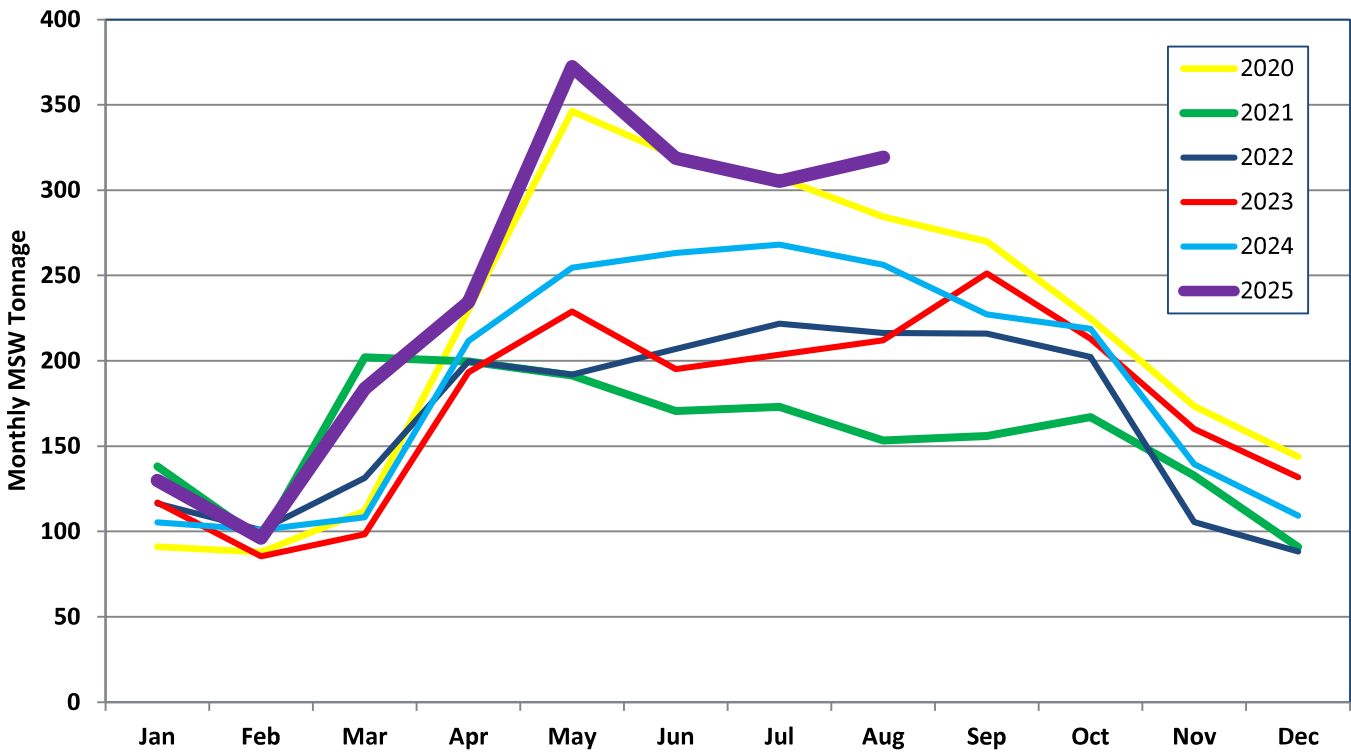
### Mountain View Regional Waste Management Commission Transfer Stations - Historical Monthly MSW Tonnage



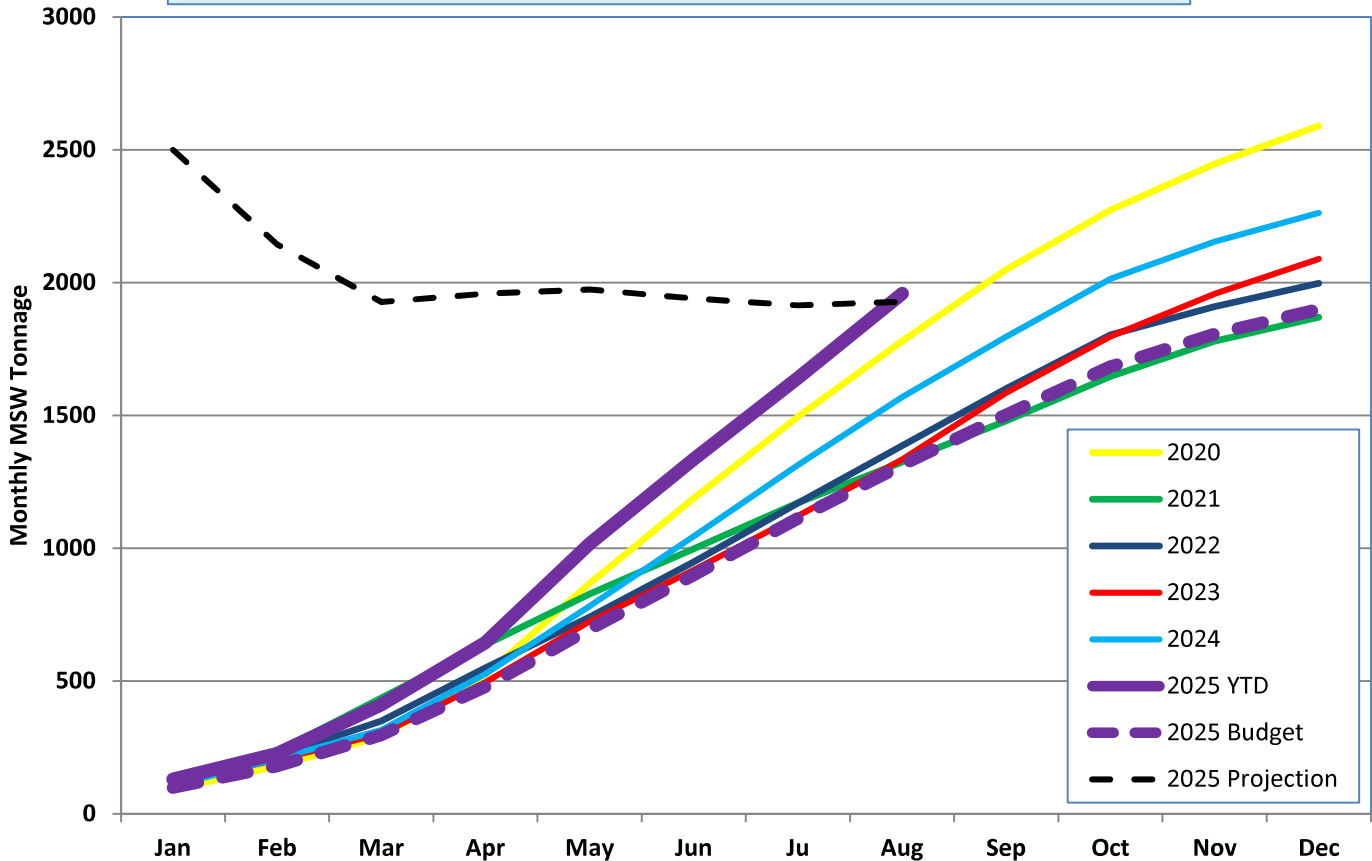
### Mountain View Regional Waste Management Commission Transfer Stations - Cumulative YTD MSW Tonnage



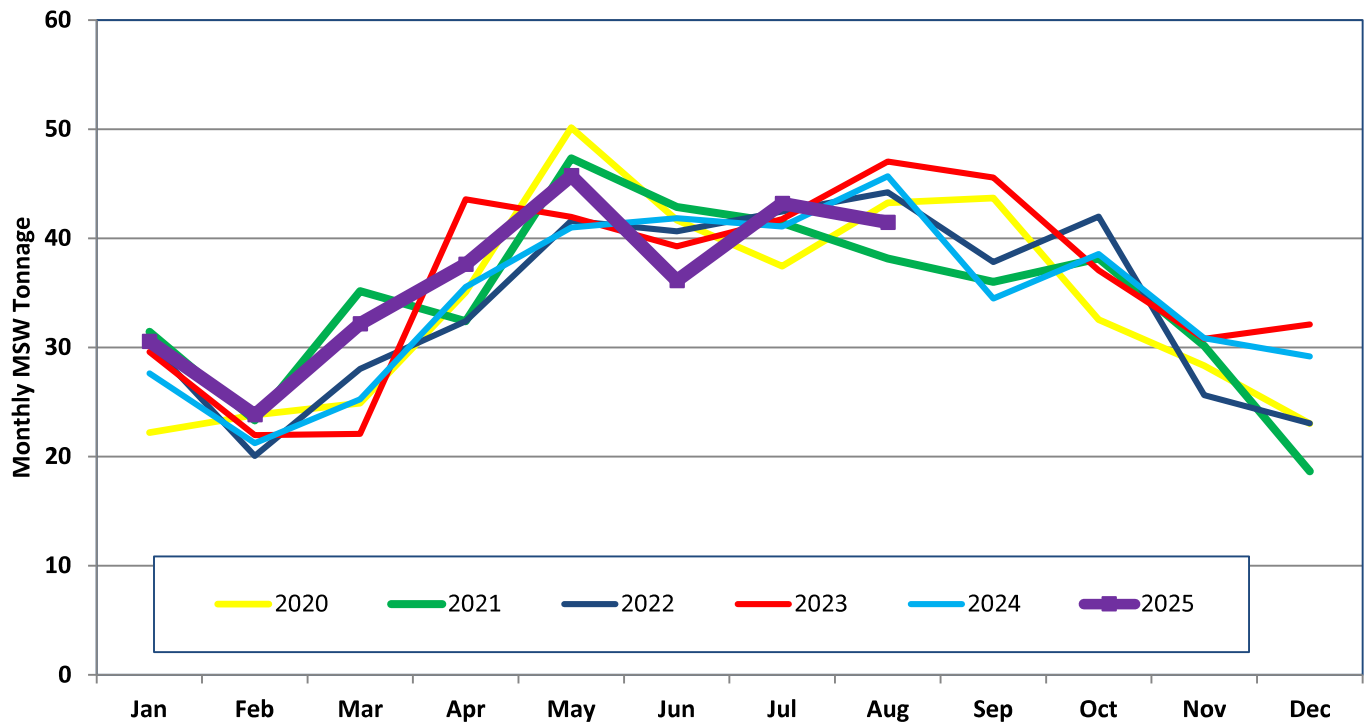
### Mountain View Regional Waste Management Commission Didsbury TS - Historical Monthly MSW Tonnage



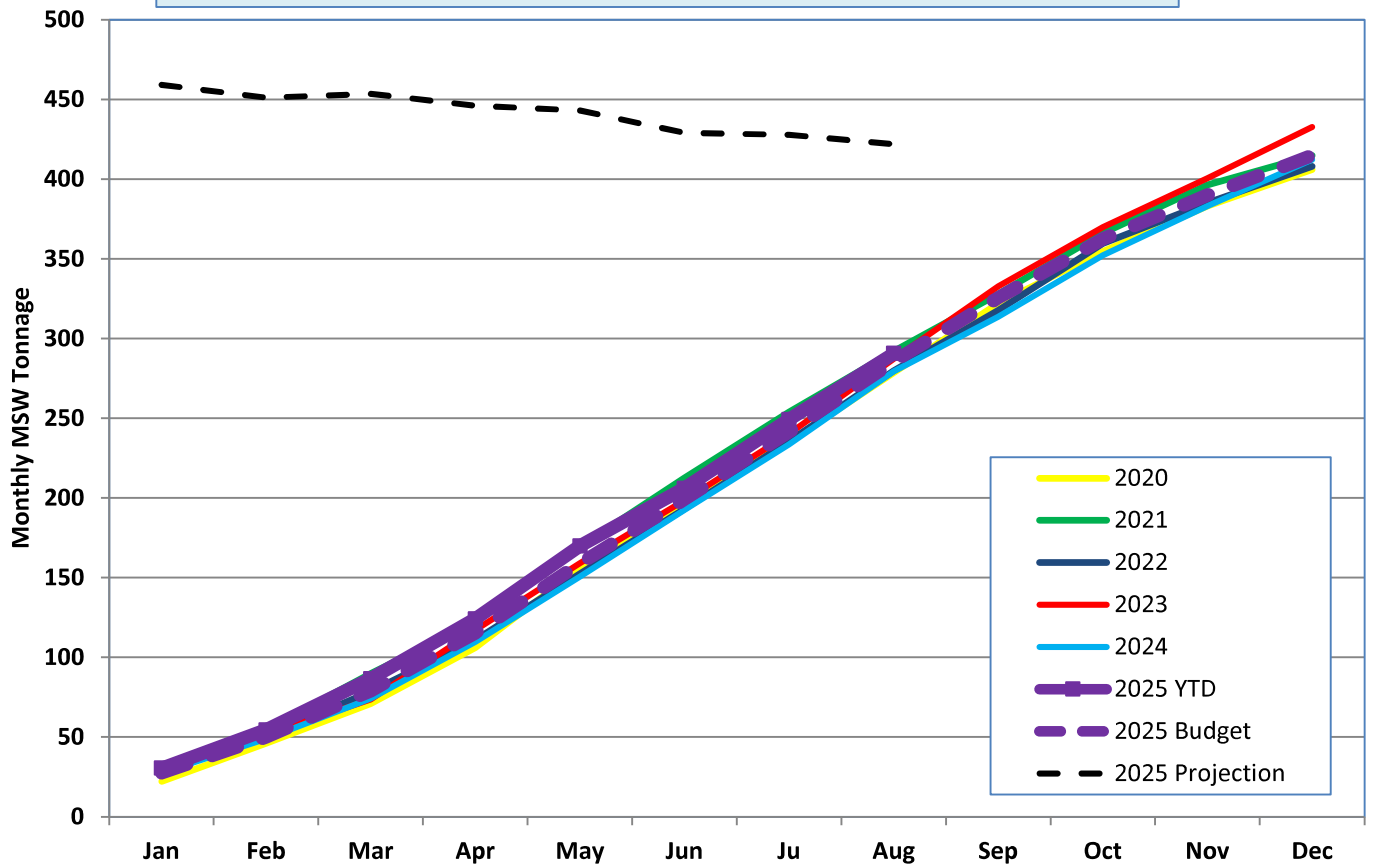
### Mountain View Regional Waste Management Commission Didsbury TS - Cumulative YTD MSW Tonnage



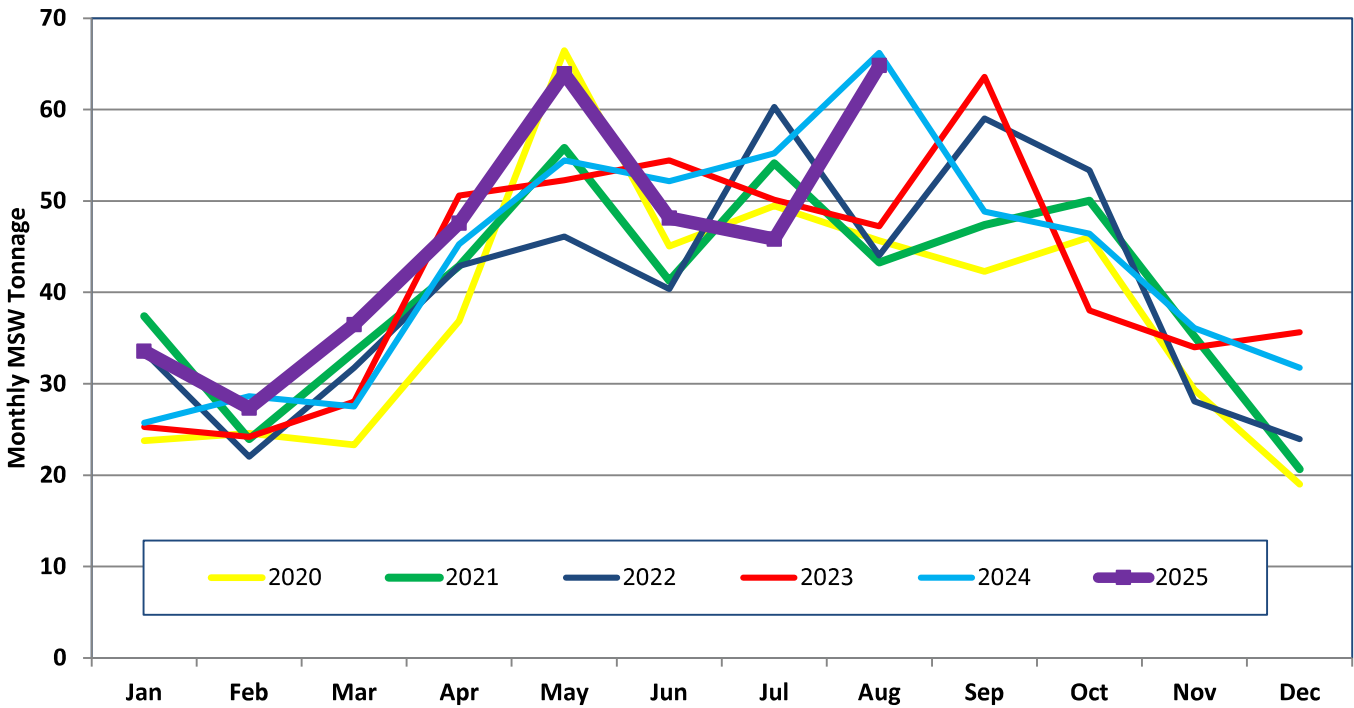
### Mountain View Regional Waste Management Commission Water Valley TS - Historical Monthly MSW Tonnage



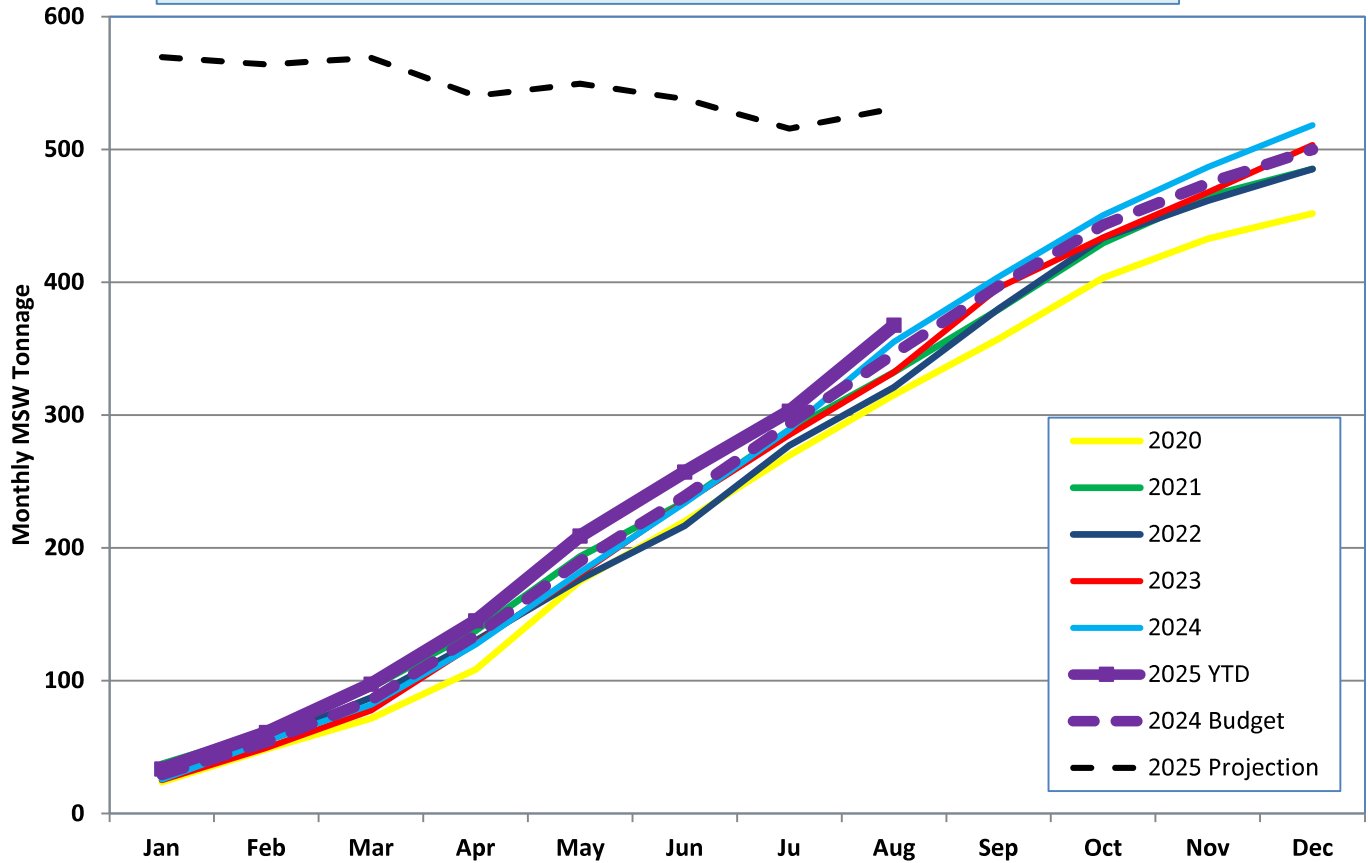
### Mountain View Regional Waste Management Commission Water Valley TS - Cumulative YTD MSW Tonnage



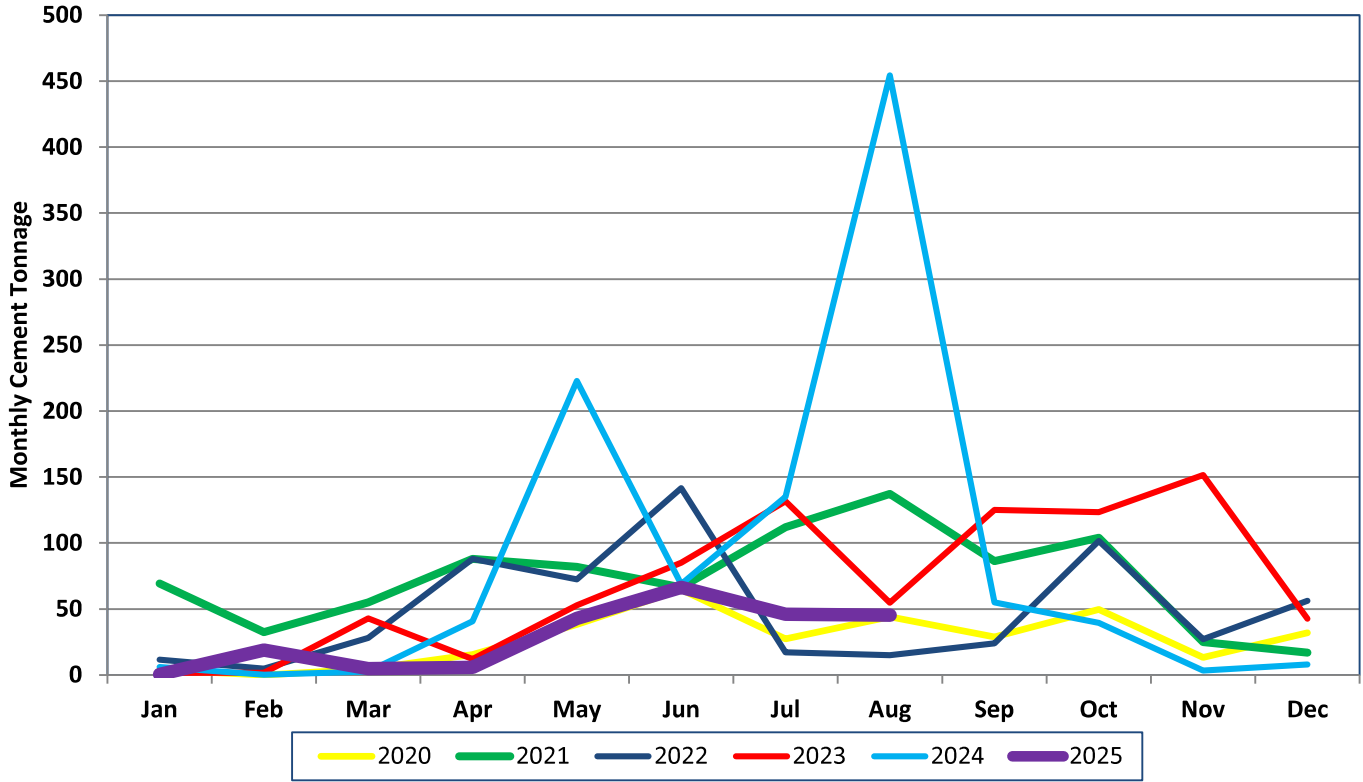
### Mountain View Regional Waste Management Commission Sundre TS - Historical Monthly MSW Tonnage



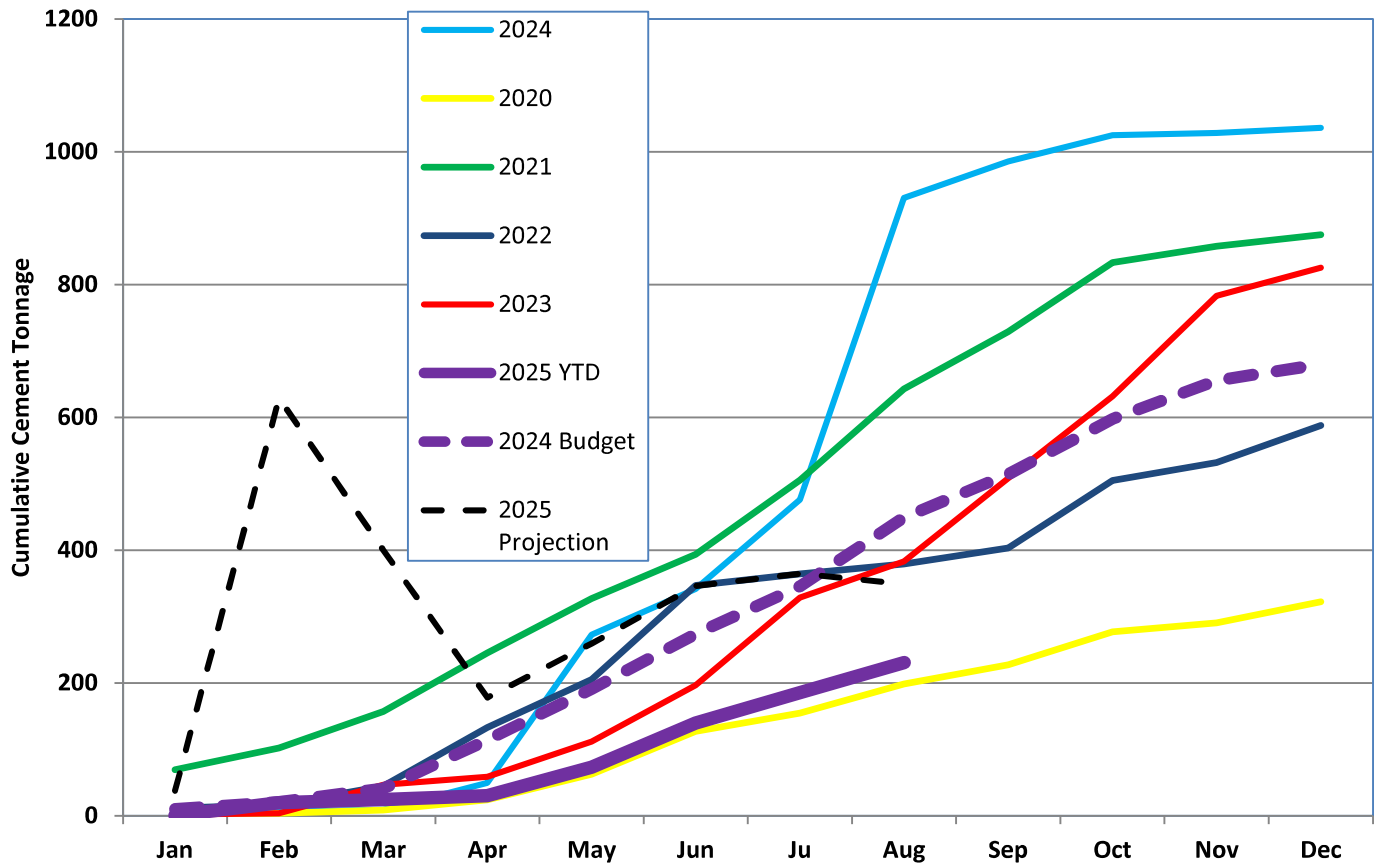
### Mountain View Regional Waste Management Commission Sundre TS - Cumulative YTD MSW Tonnage



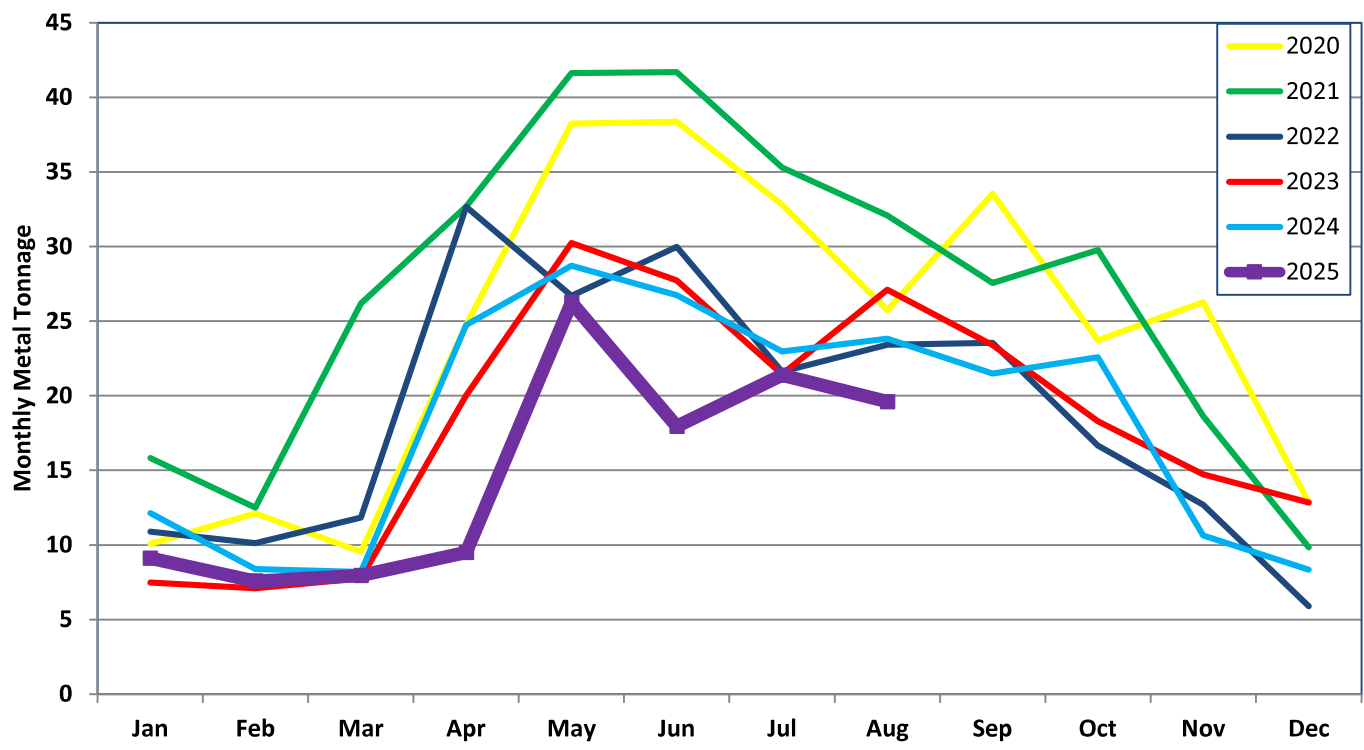
**Mountain View Regional Waste Management Commission  
Didsbury TS - Historical Cement Tonnage**



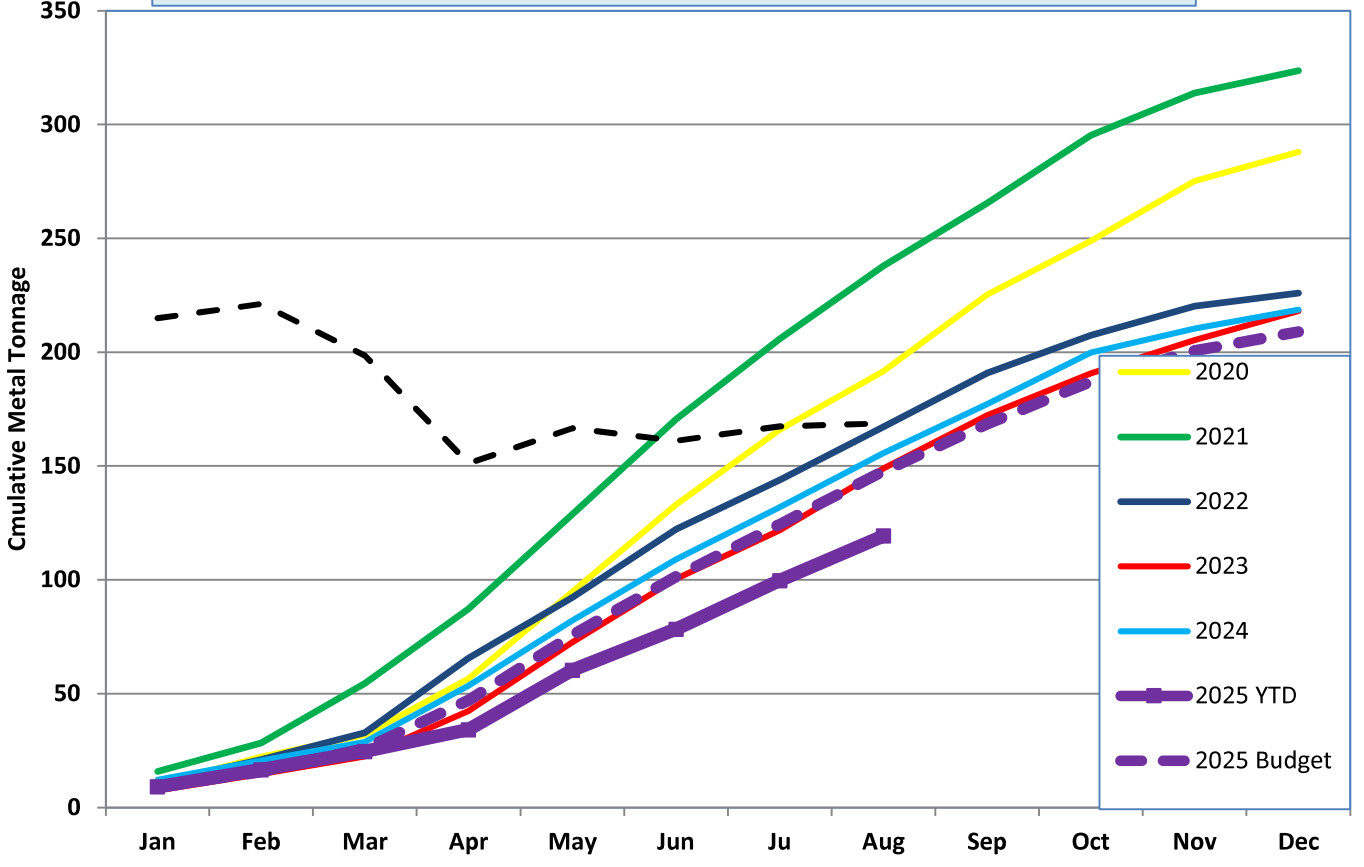
**Mountain View Regional Waste Management Commission  
Didsbury TS - Cumulative YTD Cement Tonnage**



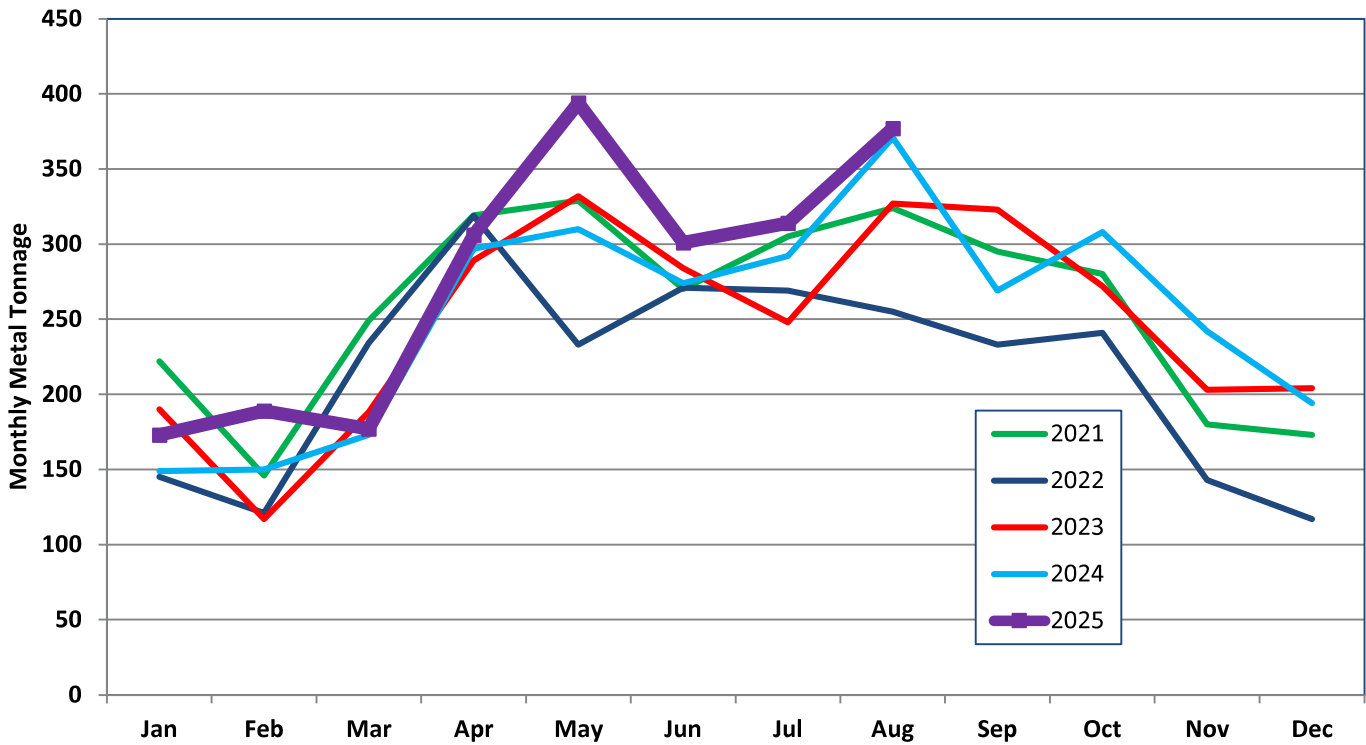
### Mountain View Regional Waste Management Commission Consolidated - Historical Monthly Metal Tonnage



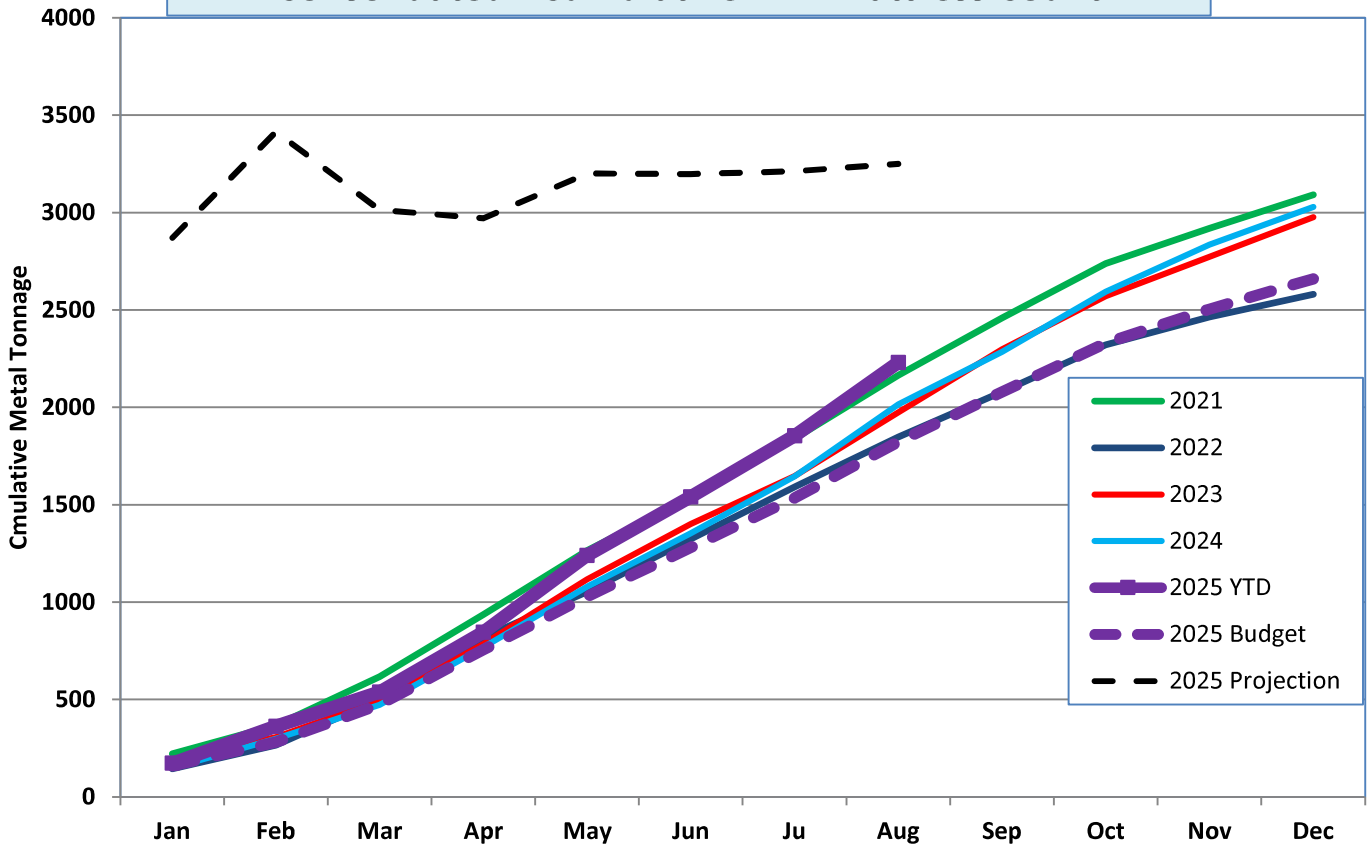
### Mountain View Regional Waste Management Commission Consolidated - Cumulative YTD Metal Tonnage



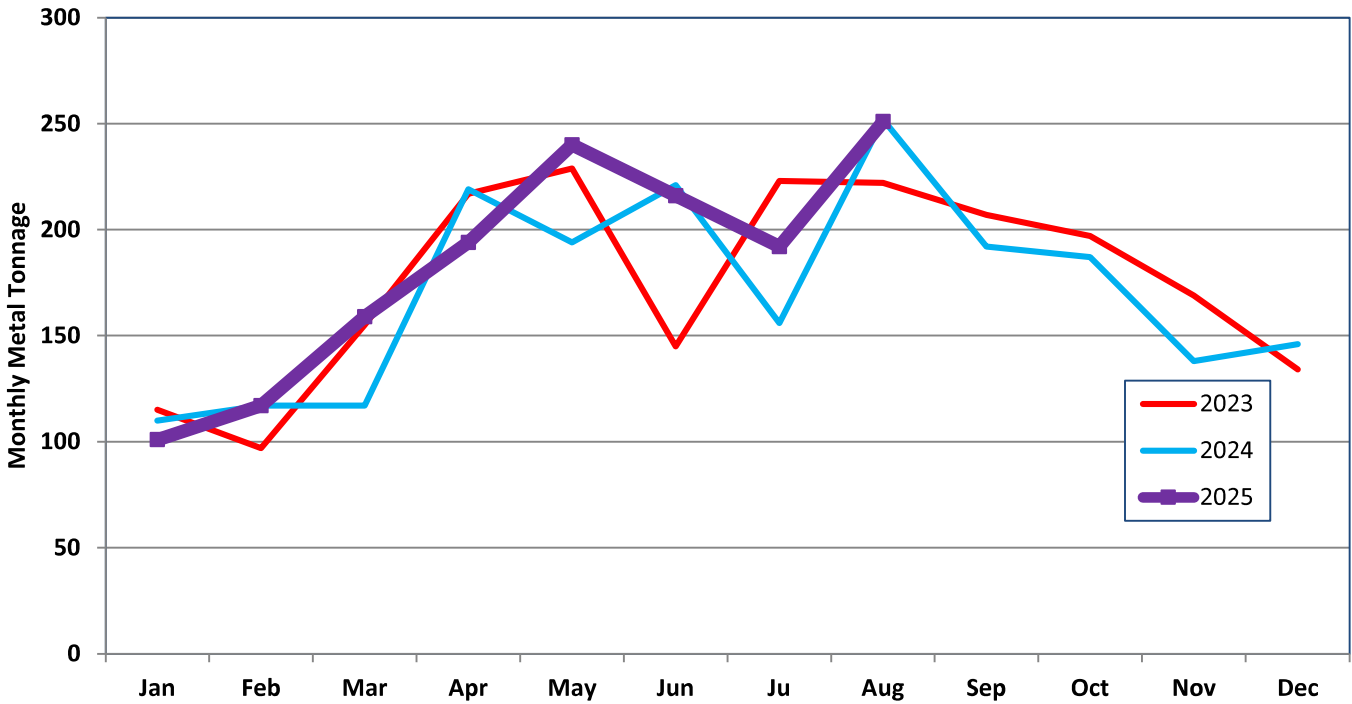
### Mountain View Regional Waste Management Commission Consolidated - Historical Monthly Mattress Count



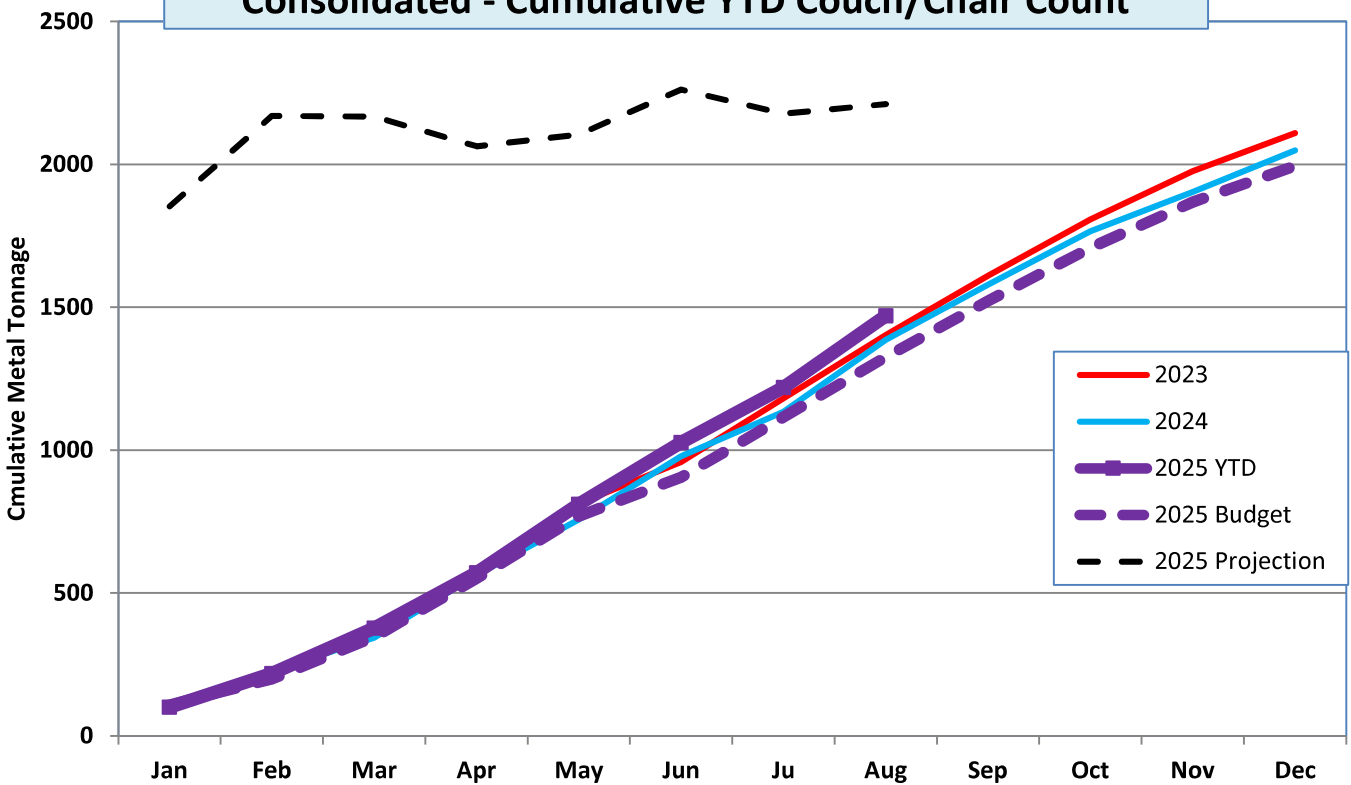
### Mountain View Regional Waste Management Commission Consolidated - Cumulative YTD Mattress Count



### Mountain View Regional Waste Management Commission Consolidated - Historical Monthly Couch/Chair Count



### Mountain View Regional Waste Management Commission Consolidated - Cumulative YTD Couch/Chair Count





# Mountain View Regional Waste Management Commission

## Request for Decision

**Meeting Date:** September 22<sup>nd</sup>, 2025

**Reference:** 100/2025.05

**TITLE:** 4.3 – Financial Report as at July 31<sup>st</sup>, 2025

**RECOMMENDATION:**

**That the MVRWMC Board accept as information the financial report (Unaudited) for the Commission for the period ended July 31<sup>st</sup>, 2025.**

Background:

The following statement of financial results are unaudited and are management's representation of current financial position. The information presented below is therefore intended for information purposes only to give directors a snapshot of financial performance only.

2025 Financial Highlights as at July 31<sup>st</sup>, 2025:

- **Total revenue of \$2.349 mm is 75% of full year 2025 budget of \$3.126 mm compared to 58% expected for this point in the year. Revenue from operations (net of municipal fee for service receipts) was \$2.069 or 76% of full year 2025 budget of \$2.723 mm compared to 58% expected for this time of the year.**
  - Landfill revenue is at 76% of budget generating \$1.812 mm for the period. Commercial tipping fees accounted for \$1.036 mm or 57% of total tipping fees, diluted from the typical 65-70% due to the large HC Soil revenue during the period.
  - Municipal revenue from MSW receipts is \$243,473 year-to-date, or 61.9% of budget. Budget comparison by municipality: 61% for Olds, 60% for Sundre, 64% for Carstairs, 66% for Cremona, and 61% for Didsbury.
  - ***NOTE: Reported revenues in financial report will not match the values presented in the landfill operations report due to production month accounting versus accounting month, and account mapping to various business units that may not represent actual operations.***

- **Total expenses of \$1.617 mm were 51% of the 2025 budget of \$3.143 mm. Expenses for all three business units are all below the 583% expected, except for the recycling and transfer site business units which was slightly higher due to seasonal impacts on operating costs.**
  - Administration: \$277,047 (60%) – Allocated to business units
  - Transfer Site: \$242,989 (52%)
  - Recycling expenses: \$98,080 (63%)
  - Landfill expenses: \$608,845 (24%)
  
- **Cash flow surplus estimated to the end of August 2025 is \$682,698 reflects the receipt of Q3-25 municipal fee for services, and includes amortization expense (estimate \$325,066).**
  
- **Administration Cost Centre:**
  - Total administration expenses YTD are 277,047 or 60% compared to 2025 budget of \$437,314. Net of revenue (interest on unrestricted reserves), Administration costs were \$227,774.
  - All major cost centres are within expected budget for this time of year. Notable exceptions related to timing and non-recurring costs are as follows:
    - Audit expenses at 111% of budget reflect LAPP audit and one-time nature of these costs. No additional audit/financial services expenses are expected throughout the balance of 2025.
    - Legal expenses at 165% reflect the costs of labour issues the Commission has incurred in 2025 related to two former employees.
    - Computer support at 206% reflects one-time costs of new equipment on top of the usual regular maintenance expenses. New computer equipment is recorded as an operating cost currently as combined expenditures are below the auditor's minimum threshold for capital expenses.
  - Administrative revenue remains higher than forecast due to higher unrestricted reserve (cash account) balances and higher interest rates. Interest income YTD is \$49,273 178% compared to a budget estimate of \$27,750 primarily due to higher cash balances in the Commission's operating accounts prior to recent transfers to capital reserve funds.
  
- **Transfer Stations Cost Centre:**
  - Total MSW revenue for the transfer stations (excluding municipal fee for service) was \$132,614 or 60% of budget. Combined with the municipal fees received to date, total revenue is \$324,643 or 68% of budget reflecting receipt of the Q3-2025 municipal fee for service.
  - Transfer site expenses YTD of \$242,989 or 52% of budget. The key cost component of contract hauling is running at 62% of budget. Transfer station utilization typically double over the summer months compared to the lighter tonnage received during Q1 and Q2-25.
  - For 2025 the Transfer Stations have generated a surplus of \$81,653.

- **Recycling Cost Centre:**

- Recycling revenue (excluding municipal fee for service) was \$74,707 or 83% of budget. Recycling is also a highly seasonable segment with receipts increasing over the summer. Financial results were boosted by sale of collected metals received from processors of \$33,872.
- Recycling expenses YTD of \$98,080 or 63% of budget. Contract services are the only cost centre well above budget due to cement processing/grinding that occurred in the reporting period. This cost will be covered by the recycling fund as per the 2025 budget.
- Year-to-date the Recycling segment has generated a nominal surplus of \$5,986.
- Revenue from Circular Materials proposed contract of \$6144 per month was not included in the 2025 budget. Incremental revenue for 6 months in 2025 should yield \$36,684 in additional revenue.

- **Landfill Cost Centre:**

- Landfill revenue was \$1.812 mm or 76% of budget. Strong HC Soil receipts of \$251,997 is the primary driver behind strong financial revenue results.
- Landfill expenses YTD of \$1.276 mm or 51% of budget. These preliminary results include amortization expense which is heavily weighted to the landfill segment.
- Year-to-date the Landfill business unit has generated a net cash-flow surplus of \$536,603 including accrued amortization of capital assets. Most of the Commission’s TCAs are at the landfill (i.e., the cells, packer, shredder, and heavy equipment).

### **2025 Capital Budget**

The following table outlines the 2025 Capital Budget including amendments, including the new scale which has arrived onsite and is awaiting final electrical hookup before going into service. Funding for the entire 2025 Capital Budget will be drawn from the Capital Reserve fund.

	<b>Budget</b>	<b>Actual/Estimate</b>
Replace landfill pick-up	\$60,000	\$52,000
Harley Rake for Skid-steer	\$30,000	\$17,000
Cell 8 MSW reclamation assessment	\$50,000	\$50,000
Cell 8 MSW excavation and scale house move	\$100,000	\$50,000
Replacement of Truck barn liner	\$80,000	\$80,000
New scale purchase and set-up (Provisional)	\$80,000	\$80,000
Miscellaneous Capital	\$25,000	\$25,000
<b>Total Capital</b>	<b>\$425,000</b>	<b>\$354,000</b>

Attachments:

1. July 2025 Budget Report
  - a. Summary Report
  - b. Statement of Operations
  - c. Balance Sheet
  - d. Administration
  - e. Transfer Stations
  - f. Recycling Centers
  - g. Landfill

Prepared: Michael Wuetherick, P.Eng., Chief Administrative Officer, MVRWMC

**MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION**  
**SUMMARY (incl. ALL expenses)**  
**FOR THE PERIOD ENDED JULY 31, 2025 (UNAUDITED)**

	Annual Budget	YTD Actuals	Difference	% Budget
<b>Revenue</b>				
Administration	\$ 27,750	\$ 49,273	\$ 21,523	178%
Transfer Sites	\$ 219,600	\$ 132,614	\$ (86,986)	60%
Recycling	\$ 89,804	\$ 74,707	\$ (15,097)	83%
Landfill	\$ 2,385,696	\$ 1,812,222	\$ (573,474)	76%
Gain/Loss on Disposal	\$ -	\$ -	\$ -	0%
<b>Total Revenue</b>	<b>\$ 2,722,850</b>	<b>\$ 2,068,816</b>	<b>\$ (654,034)</b>	<b>76%</b>
	Budget	Actuals	Difference	
<b>Expenses</b>				
Administration (100% Allocated)	\$ 465,064	\$ 277,047	\$ (188,017)	60%
Admin				
Transfer Sites	\$ 469,688	\$ 242,989	\$ (226,699)	52%
Recycling	\$ 156,619	\$ 98,080	\$ (58,539)	63%
Landfill	\$ 2,516,632	\$ 1,275,619	\$ (1,241,013)	51%
<b>Total Expenses</b>	<b>\$ 3,142,939</b>	<b>\$ 1,616,688</b>	<b>\$ (1,526,251)</b>	<b>51%</b>
<b>Net Surplus (deficit)</b>	<b>\$ (420,089)</b>	<b>\$ 452,128</b>	<b>\$ 872,217</b>	<b>-108%</b>
<b>Municipal Fee for Service</b>				
Transfer Sites	\$ 230,345	\$ 192,029	\$ (38,316)	83%
Recycling	\$ 69,668	\$ 29,360	\$ (40,308)	42%
Landfill	\$ 103,997	\$ 58,455	\$ (45,542)	56%
<b>Total Requisition</b>	<b>\$ 404,010</b>	<b>\$ 279,844</b>	<b>\$ (124,166)</b>	<b>69%</b>
<b>Net Surplus (deficit) before Capital</b>	<b>\$ (16,079)</b>	<b>\$ 731,971</b>	<b>\$ 748,050</b>	

**MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION  
STATEMENT OF OPERATIONS  
AND ACCUMULATED SURPLUS  
FOR THE PERIOD ENDED JULY 31, 2025 (UNAUDITED)**

	2025 Budget \$	2025 YTD \$	Actual vs Budget 58.3%
<b>Revenue</b>			
Tipping Fees	2,487,100	1,658,686	67%
Fee for Service	413,542	279,844	68%
Recycling	89,804	74,707	83%
Gain of Disposal of capital assets	-	-	0%
Investment Income	27,750	48,935	176%
Other Income	108,221	286,489	265%
<b>Total Revenue</b>	<u>3,126,417</u>	<u>2,348,660</u>	<u>75%</u>
<b>Expenses</b>			
Salaries, wages and benefits	1,053,471	612,823	58%
Contracted and general services	1,150,246	629,291	55%
Materials, goods and utilities	201,710	80,360	40%
Landfill closure and post-closure provision	25,000	-	0%
Interest on long term debt	2,016	1,207	60%
Debenture Principle	76,963	-	0%
Interest on lease (Shredder)	10,272	9,055	88%
Principle on Lease (Shredder)	54,749	-	0%
Interest and bank charge	12,500	8,159	65%
Amortization of capital assets	458,762	325,066	71%
Loss on disposal of capital assets	-	-	
Bad debts	1,000	-	
<b>Total expenses</b>	<u>3,046,689</u>	<u>1,665,962</u>	<u>55%</u>
 <b>Annual Surplus (deficit)</b>	 <u>79,728</u>	 <u>682,698</u>	
 <b>Accumulated Surplus, Beginning of Year</b>	 <u>2,212,464</u>	 <u>2,212,464</u>	
 <b>Accumulated Surplus, End of Period</b>	 <u><u>2,292,192</u></u>	 <u><u>2,895,162</u></u>	

**MOUNTAIN VIEW REGIONAL WASTE  
MANAGEMENT SERVICES COMMISSION  
BALANCE SHEET  
As at July 31, 2025**

	2025	2024
	\$	Year End \$
<b>Assets</b>		
<b>Financial assets</b>		
General Cash Account	803,293	1,144,337
Capital Reserve Account	1,760,809	1,188,894
Recycling Reserve Account	47,108	46,561
Closure/Post Closure Investment Account	1,049,822	1,049,822
Receivables	902,092	408,941
<b>Total Assets</b>	<b>4,563,124</b>	<b>3,838,555</b>
<b>Liabilities</b>		
Accounts Payable and accrued liabilities	259,201	253,287
Obligation under capital leases	404,916	438,110
Long term debt	77,763	116,045
Landfill closure and post-closure liabilities	1,208,800	1,308,659
<b>Total Liabilities</b>	<b>1,950,681</b>	<b>2,116,101</b>
<b>NET ASSETS (DEBT)</b>	<b>2,612,443</b>	<b>1,722,455</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets	4,712,581	4,940,698
Inventory for consumption	12,642	7,784
Prepaid expenses and deposits	67,554	51,583
	<b>4,792,778</b>	<b>5,000,065</b>
<b>ACCUMULATED SURPLUS</b>	<b>7,405,221</b>	<b>6,722,520</b>

**MOUNTAIN VIEW REGIONAL WASTE  
MANAGEMENT COMMISSION  
STATEMENT OF REVENUE & EXPENDITURES  
FOR THE PERIOD ENDED JULY 31, 2025 (UNAUDITED)**

	<b>Budget 2025</b>	<b>2024 YTD \$</b>	<b>Actual vs Budget 58%</b>
<b>ADMINISTRATION</b>			
<b>Revenue</b>			
Other Revenue	-	339	0%
A/R Interest	1,500	9,573	638%
Bank Account Interest	26,250	39,362	150%
Transfer from Reserves	-	-	0%
<b>Total Revenue</b>	<b>27,750</b>	<b>49,273</b>	<b>178%</b>
<b>Expenses</b>			
Board Meeting Expense	1,500	-	0%
Training/Conferences	1,000	-	0%
Mileage	500	-	0%
Meals & Accommodation	1,000	-	0%
<b>Total Board Meeting Expense</b>	<b>4,000</b>	<b>-</b>	<b>0%</b>
<b>Personnel</b>			
Salaries	129,165	78,435	61%
Employee Benefits	28,769	16,701	58%
Staff Training	3,500	-	0%
<b>Total Personnel</b>	<b>161,434</b>	<b>95,135</b>	<b>59%</b>
<b>Purchased Services</b>			
Mileage	2,500	1,475	59%
Meals & Accommodation	1,000	504	50%
Memberships & Registrations	2,500	540	22%
Postage/Shipping	1,250	1,109	89%
Telephone	9,000	4,625	51%
Advertising	1,000	-	0%
Audit	15,000	16,654	111%
Legal	7,500	12,348	165%
Vehicle Leases	-	-	0%
Contract Services	165,000	92,411	56%
Computer Support	7,500	15,471	206%
Equipment Maintenance	500	-	0%
Internet	4,500	2,364	53%
Rent	18,000	10,000	56%
Rentals & Leases	3,000	1,858	62%
Insurance	33,380	248	1%
<b>Total Purchased Services</b>	<b>271,630</b>	<b>159,606</b>	<b>59%</b>
<b>Supplies</b>			
General Supplies	9,000	7,984	89%
Staff Appreciation	3,000	79	3%
Interest Past Due Accts	-	-	-
<b>Total Supplies</b>	<b>12,000</b>	<b>8,063</b>	<b>67%</b>
Bank Service Charges	12,500	8,159	65%
Provision for Bad Debt	1,000	-	0%
Amortization	2,500	6,083	243%
Transfer to Reserves	-	-	0%
<b>Total Expenditures</b>	<b>465,064</b>	<b>277,047</b>	<b>60%</b>
<b>Net Cost (Surplus)</b>	<b>437,314</b>	<b>227,774</b>	<b>52%</b>

**MOUNTAIN VIEW REGIONAL WASTE  
MANAGEMENT COMMISSION**  
**STATEMENT OF REVENUE & EXPENDITURES**  
**FOR THE PERIOD ENDED JULY 31, 2025 (UNAUDITED)**

	Water Valley		Sundre		Total		Actual vs Budget 58%
	Budget 2025	2025 YTD	Budget 2025	2025 YTD	Budget 2025	2025 YTD	
<b>Revenue</b>							
General Scale Fees	99,600	59,506	120,000	73,108	219,600	132,614	60%
Class 2 MSW	-	-	-	-	256,193	192,029	75%
<b>Fees Charged to Municipalities</b>							
<b>Total Revenue</b>	<b>99,600</b>	<b>59,506</b>	<b>120,000</b>	<b>73,108</b>	<b>475,793</b>	<b>324,643</b>	<b>68%</b>
<b>Expenses</b>							
<b>Personnel</b>							
Wages	42,193	17,535	36,925	18,787	-	36,322	46%
Employee Benefits	9,398	3,260	9,398	2,020	18,796	5,280	28%
<b>Total Personnel</b>	<b>51,591</b>	<b>20,795</b>	<b>46,323</b>	<b>20,806</b>	<b>97,914</b>	<b>41,601</b>	<b>42%</b>
<b>Purchased Services</b>							
Telephone	1,750	995	1,750	995	3,500	1,990	57%
Contract Hauling	87,111	53,322	92,914	57,438	180,025	110,759	62%
Site Maintenance	1,500	-	1,500	-	3,000	-	0%
Landfill Tipping	41,500	-	50,000	-	91,500	55,993	61%
Equipment Maintenance	500	-	500	-	1,000	-	0%
Building Maintenance	500	-	500	340	1,000	340	34%
<b>Total Purchased Services</b>	<b>132,861</b>	<b>54,316</b>	<b>147,164</b>	<b>58,773</b>	<b>280,025</b>	<b>169,082</b>	<b>60%</b>
<b>Supplies</b>							
Utilities	2,500	1,313	3,500	2,167	6,000	3,480	58%
<b>Total Supplies</b>	<b>2,500</b>	<b>1,313</b>	<b>3,500</b>	<b>2,167</b>	<b>6,000</b>	<b>3,480</b>	<b>58%</b>
Amortization	-	2,863	-	3,186	42,018	6,050	14%
Cost sharing of administration function	-	-	-	-	43,731	22,777	52%
<b>Total Expenditures</b>	<b>186,952</b>	<b>79,287</b>	<b>196,987</b>	<b>84,932</b>	<b>469,688</b>	<b>242,989</b>	<b>52%</b>
<b>Net Cost (Surplus)</b>	<b>87,352</b>	<b>19,781</b>	<b>76,987</b>	<b>11,824</b>	<b>(6,105)</b>	<b>(81,653)</b>	

**MOUNTAIN VIEW REGIONAL WASTE  
MANAGEMENT COMMISSION  
STATEMENT OF REVENUE & EXPENDITURES  
FOR THE PERIOD ENDED JULY 31, 2025 (UNAUDITED)**

<b>RECYCLING</b>	<b>Budget 2025</b>	<b>2025 YTD</b>	<b>Actual vs Budget 58%</b>
<b>Revenue</b>			
Recycling Drywall	-	-	
Recycling Metal	12,113	5,894	49%
Recycling Cement	11,339	4,307	38%
Recycling Fridge/Freezer	18,000	11,722	65%
Recycling Batteries	5,000	-	0%
Recycling Electronics	15,000	5,431	36%
Recycling Paint	12,000	13,330	111%
Recycling Wire		152	
Recycling Mattresses			
Recycling Couches/Chairs			
Shingle Contribution		-	
Other Revenue (Metal Re-Sales)	16,352	33,872	207%
<b>Total Revenue</b>	<b>89,804</b>	<b>74,707</b>	<b>83%</b>
<b>Purchased Services</b>			
Contract Services	5,000	21,120	422%
Processor Fees	95,000	60,863	64%
<b>Total Purchased Services</b>	<b>100,000</b>	<b>81,983</b>	<b>82%</b>
Amortization	11,301	4,709	42%
Cost sharing of administration function	21,866	11,389	52%
Transfer to Reserves	23,452	-	0%
<b>Total Expenditures</b>	<b>156,619</b>	<b>98,080</b>	<b>63%</b>
Net Cost (Surplus) before fees charged to Municipalities	66,815	23,374	35%
Fees Charged to Municipalities	69,668	29,360	42%
<b>Net Cost (Surplus)</b>	<b>(2,853)</b>	<b>(5,986)</b>	

MOUNTAIN VIEW REGIONAL WASTE  
MANAGEMENT COMMISSION  
STATEMENT OF REVENUE & EXPENDITURES  
FOR THE PERIOD ENDED JULY 31, 2025 (UNAUDITED)

DIDSBURY LANDFILL	Budget 2025	2025 YTD	Actual vs Budget 58%
<b>Revenue</b>			
Municipal Pickup Scale Fees			
Landfill - Class 2 MSW - Olds	142,500	87,479	61%
Landfill - Class 2 MSW - Sundre	34,000	20,364	60%
Landfill - Class 2 MSW - Didsbury	99,000	60,332	61%
Landfill - Class 2 MSW - Carstairs	109,000	69,315	64%
Landfill - Class 2 MSW - Cremona	9,000	5,983	66%
Landfill - Class 2 MSW - MVC	-	-	0%
Sundre & WV Transfer Site Tipping Fees	91,500	55,993	61%
General Scale Fees	1,592,500	1,036,535	65%
Landfill - Commercial Pickup			
Landfill Class 2			
Didsbury Transfer Station	190,000	190,072	100%
Hydrocarbon soils	62,500	251,997	403%
Mattresses	26,600	18,460	69%
Couches and Chairs	9,975	6,100	61%
Other (Lease)	16,121	8,244	51%
Other (callout revenue)	3,000	1,350	45%
Transfer from Reserves	-	-	0%
Transfer from Capital Reserves	-	-	0%
Land Requisition	-	-	0%
Provincial Grant	-	-	0%
<b>Total Revenue</b>	<b>2,385,696</b>	<b>1,812,222</b>	<b>76%</b>
<b>Expenses</b>			
<b>Personnel</b>			
Salaries	653,632	397,705	61%
Employee Benefits	131,991	77,982	59%
Staff Training	4,500	400	9%
<b>Total Personnel</b>	<b>790,123</b>	<b>476,087</b>	<b>60%</b>
<b>Purchased Services</b>			
Meals & Accommodation	1,500	66	4%
Telephone	3,500	1,940	55%
Licenses & Permits	150	87	58%
Contract Services	197,000	98,195	50%
Leachate Transport	75,000	37,102	49%
Consultants/Lab Testing	54,600	20,085	37%
Site Maintenance	10,000	1,152	12%
Building Maintenance	7,500	1,045	14%
Equipment Maintenance	148,841	58,949	40%
Rentals & Leases	500	-	0%
<b>Total Purchased Services</b>	<b>498,591</b>	<b>218,621</b>	<b>44%</b>
<b>Supplies</b>			
General Supplies	12,500	4,501	36%
Small Tools	12,500	1,549	12%
Diesel	136,710	51,183	37%
Gas	12,500	5,399	43%
Utilities	9,500	6,185	65%
<b>Total Supplies</b>	<b>183,710</b>	<b>68,818</b>	<b>37%</b>
Debenture Principle	76,963	-	0%
Debenture Interest	2,016	1,207	60%
Lease Principle	54,749	-	0%
Lease Interest	10,272	9,055	88%
Amortization	503,491	308,224	61%
Pit Closure/Post Closure	25,000		0%
Cost sharing of Administration Function	371,717	193,608	52%
<b>Total Expenditures</b>	<b>2,516,632</b>	<b>1,275,619</b>	<b>51%</b>
Net Cost (Surplus) before fees charged to municipalities	130,936	(536,603)	
Fees Charged to Municipalities	77,706	58,455	75%
<b>Net Cost (Surplus)</b>	<b>(53,230)</b>	<b>(595,058)</b>	



# Mountain View Regional Waste Management Commission

## Request for Decision

**Meeting Date:** September 22<sup>nd</sup>, 2025

**Reference:** 100/2025.05

**TITLE:** 4.5 – PROPOSED 2026 Operating and Capital Budget

**RECOMMENDATION:**

**THAT the MVRWMC Board adopt the 2026 operating and capital budget as presented, AND;  
THAT the MVRWMC Board approve the 2026 Fee Schedule as presented.**

**Budget Executive Summary:**

The following budget information reflects management’s updates and revisions to the preliminary budget forecasts presented at the July 21<sup>st</sup>, 2025 regular board meeting. The updates include revisions to revenue from tonnage received and minor adjustments to operating costs using actual data up to the end of July.

**In addition, the landfill municipal fee has been calculated over a 3-year forward looking average. In the preliminary budget the preliminary landfill fee was based on balancing only the 2026 fiscal year. Administration recommends using the 3-year average for rate setting as it will “smooth-out” the major changes in municipal fee for service rather than having significant.**

**Administration recommends maintaining tipping fees at \$100/tonne to maintain MRVWMC’s rates competitive in the market place which is critical to generating sufficient revenue to cover the operating costs. The calculated total municipal fee for 2026 is \$6.73 per person compared to 11.14 per person in 2025, representing a 40% decrease year-over-over and saving \$150,065 to the Commission’s municipal members in aggregate.**

## 2026 Budget Overview:

The following items are the highlights of the proposed 2026 budget.

### 1. Maintain tipping fees at \$100/tonne.

- MSW rates for Members and Commercial customers to be kept at \$100/tonne.
- Transfer station tipping fee held at \$240.00/tonne.

### 2. Maintain tipping fees for recycle products at current rates

- Metals tipping maintained at \$50.00/tonne
- Cement tipping fee maintained at \$23.00/tonne.
- Mattress fees maintained at \$10.00/unit.
- Couches/Chairs fees maintained at \$5.00/unit.

### 3. Forecast total revenue of \$3.079 mm generated from tipping fees and municipal fees for service.

- Projected revenue of \$2.84 mm (92% of revenue derived from sale of services)
- Total municipal fee of \$0.42 mm (8% of revenue derived from fee requisitions)
- 2026 will run a planned deficit of \$33,383 due to higher debt servicing costs in 2026 that will be fully retired in 2026 and therefore not impact rates going forward.
- **Total per capita fee of \$6.73, down 40% compared to \$11.14 in 2025.**

### 4. Forecast total operating expenses of \$3.112 mm including operating costs and reserve contributions.

- Overall operating costs (including amortization charge) are essentially flat year-over year.
  - Total expenses forecast 2.3% cost of living increase for staff wages, and an overall inflation assumption of 2.5% applied to contract hauling.
  - Operating cost reductions in recycling business unit reflect full-year impact of Circular Materials monthly provision of an estimated \$75,571 for the year.
  - **Fee for service for the recycling segment yields a credit of \$14,708, or \$0.42 per capita refund related to the new Circular Materials revenue stream per the EPR program.**

### 5. Forecast Reserve Fund Continuity – 5-year plan.

- 2026 Capital budget increased from preliminary \$350,000 capital budget to a total provision of \$393,000. The components of the capital budget include:
  - additional \$100,000 for excavation of the current MSW onto the lined airspace
  - provision for \$250,000 to acquire the tire shred needed for Cell 7 are the main projects.
  - \$25,000 to fence the northern boundary of the landfill
  - \$18,000 to acquire/replace two plates used for overnight cover
- Net capital reserves at the end of 2026 are forecast to be approximately \$1.82 mm.
- Forecast Recycle reserves balance of \$29,900 by the end of 2026. Residual recycling reserve funds are forecast to deplete to zero as these funds pay for future cement grinding.
- CPC funds to increase by \$25,000 per year to a forecasted year-end 2026 reserve balance of \$1.23 mm.

## Revenue - Landfill Tonnage Forecast

Administration has increased the forecast contract tonnage MSW, and recycling tonnage based on updated projections using the 2025 projections that are higher than the preliminary budget. **Management has forecast the budget on a risk-adjusted basis of 16,610 tonnes compared to 15,680 tonnes of Commercial sales in the preliminary budget. Commercial sales in 2025 are projected at 18,278 tonnes and 2024 sales were 16,081.**

The budgeted commercial target is the average of the past three years, and a load factor of 98% consistent with the assumption used in prior budgets. The 5-year average for Commercial sales is 16,311 which compares favorably to the proposed risk-adjusted Commercial forecast. Commercial sales are forecast to account for 65% of landfill related revenue.

Municipal tonnage overall is forecast to decrease less than 1% to 4,032 tonnes. Again the 3-year moving average provides a prudent forecast. Overall, the municipal MSW revenue accounts for 16% of landfill related revenue.

Didsbury transfer station receipts are budgeted at 1,995 tonnes (risked at 5%) in 2026, in line with 2025 projection of 1,929 tonnes. While Water Valley and Sundre transfer station receipts have remained relatively static, Didsbury receipts have been more unpredictable. Combined transfer station operations account for 17% of landfill related revenue.

Total combined MSW from all sources is forecast at 23,578 tonnes for 2026 compared to 25,362 projected for 2025 and 23,371 tonnes in 2024. In 2026 we are not forecasting any HC soil revenue as the tipping price will be \$100/tonne. The biggest change in revenue relative to prior years reflects the assumption of no HC soil for 2026. HC soil will be accepted at reasonable tonnage, but it will be priced at \$100/tonne.

Administration recommends maintaining tipping fee for metals to \$50/tonne providing forecast revenue of \$9,500. At current metal prices the Commission is getting roughly \$75/tonne from collected metals so encouraging more receipts may further boost net revenue. Overall, the combined "recycle products" category including cement, metals, mattresses, and chairs accounts for less than 2% of total landfill related revenue.

	Projected Tonnage from Operating Segments										2026 Risk Adjusted Volume			2026 Tip Fee (\$/tonne)	2026 Risk Adjusted Gross Revenue
	2020	2021	2022	2023	2024	2025	3-Year	Spark	Target	COS	Risk Adj				
	Actual	Actual	Actual	Actual	Actual	Projection	SMA	Line							
<b>Landfill Class II MSW</b>															
<b>Commercial Tipping (Uncontracted)</b>	17,002	15,262	15,425	16,471	16,081	18,278	16,943		16,950	98%	16,611		\$ 100.00	\$ 1,661,100	
<b>Contracted Outside Municipal Tipping</b>															
Municipal Tipping - Olds	1,305	1,306	1,274	1,342	1,523	1,518	1,461		1,460	100%	1,460		\$ 100.00	\$ 146,000	
Municipal Tipping - Sundre	365	345	336	346	323	337	335		335	100%	335		\$ 100.00	\$ 33,500	
Municipal Tipping - Cremona	100	93	90	90	92	92	92		92	100%	92		\$ 100.00	\$ 9,200	
Municipal Tipping - Didsbury	1,040	943	930	981	993	1,015	996		995	100%	995		\$ 100.00	\$ 99,500	
Municipal Tipping - Carstairs	1,120	1,073	1,067	1,106	1,165	1,240	1,170		1,150	100%	1,150		\$ 100.00	\$ 115,000	
<b>Total Municipal Tipping</b>	<b>3,930</b>	<b>3,760</b>	<b>3,697</b>	<b>3,866</b>	<b>4,096</b>	<b>4,202</b>	<b>4,055</b>		<b>4,032</b>		<b>4,032</b>			<b>\$ 403,200</b>	
<b>Class II Transfer Site MSW</b>															
Didsbury Transfer	2,590	1,870	1,997	2,090	2,263	1,929	2,094		2,100	95%	1,995		\$ 100.00	\$ 199,500	
Water Valley Transfer Site	406	415	408	433	412	422	422		420	100%	420		\$ 240.00	\$ 100,800	
Sundre Transfer Site	452	485	485	503	518	531	518		520	100%	520		\$ 240.00	\$ 124,800	
<b>Total Transfer Station Tipping</b>	<b>3,448</b>	<b>2,770</b>	<b>2,890</b>	<b>3,026</b>	<b>3,194</b>	<b>2,882</b>	<b>3,034</b>		<b>3,040</b>		<b>2,935</b>			<b>\$ 425,100</b>	
<b>Total Class II MSW Received at Landfill</b>	<b>24,380</b>	<b>21,792</b>	<b>22,012</b>	<b>23,362</b>	<b>23,371</b>	<b>25,362</b>	<b>24,032</b>		<b>24,022</b>		<b>23,578</b>			<b>\$ 2,489,400</b>	
<b>Hydrocarbon Contaminated Soil</b>															
Contracted HC Contaminated Soil	-	7,607	344	348	3,371	5,040	2,920		-	50%	-		\$ 100.00	\$ -	
<b>Revenue Generating Recyclables</b>															
Cement	322	875	585	826	1,036	349	737		725	75%	544		\$ 23.00	\$ 12,506	
Metals	288	324	226	218	219	169	202		200	95%	190		\$ 50.00	\$ 9,500	
Mattresses	-	3,092	2,581	2,977	3,029	3,252	3,086		3,050	95%	2,898		\$ 10.00	\$ 28,975	
Couches/Chairs	-	-	-	2,110	2,049	2,711	2,290		2,300	95%	2,185		\$ 5.00	\$ 10,925	
														<b>\$ 61,906</b>	
<b>Total Projected Revenue From Sales of Services</b>														<b>\$ 2,551,306</b>	

## Operating Costs

The forecast 3-year operating cost forecast is as outlined below. For the 2026 budget year, management has forecast expenses based on historical performance plus adjustments as required. The assumed inflation rate applied to future years was 2.5% for 2026-2028 on all expenses other than wages. As per policy, the cost-of-living estimate is 2.33%.

The following table outlines the summary of costs including personnel, contract services, and amortization recovered as capital fund contributions. Details of the budget operating costs by business unit and cost category are attached.

MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION						
SUMMARY (incl. ALL expenses)						
	2025 BUDGET	2025 FORECAST	2026 BUDGET	2027 BUDGET	2028 BUDGET	
<b>Expenses</b>						
Administration (100% Allocated)	\$ 465,063	\$ 471,288	\$ 492,233	\$ 502,506	\$ 517,389	
Transfer Sites	\$ 469,688	\$ 446,496	\$ 443,184	\$ 452,973	\$ 466,634	
Recycling	\$ 156,619	\$ 152,794	\$ 155,669	\$ 159,775	\$ 164,219	
Landfill	\$ 2,516,631	\$ 2,326,566	\$ 2,513,119	\$ 2,482,902	\$ 2,559,353	
<b>Total Expenses</b>	<b>\$ 3,142,938</b>	<b>\$ 2,925,856</b>	<b>\$ 3,111,973</b>	<b>\$ 3,095,651</b>	<b>\$ 3,190,207</b>	

Total expenses are forecast to be essentially flat compared to 2025. Despite inflation impacts on major cost categories, changing to one-staff member at transfer stations and one less employee in the landfill offsets cost increases in other categories. Amortization estimate increases by \$16,000 per year due to 2025 capital additions (i.e. vehicles, new scale, storage building retrofit)

Landfill operations expenses are forecast to decrease slightly compared to 2025 budget. Lower costs allocated to leachate transport, diesel, and retirement of the Bomag debt in 2026 offset cost inflation in other categories including labour and amortization of capital assets.

Transfer Stations operations costs are forecast to decrease by 5.4% primarily due to lower labour costs reflecting only one staff member working at the transfer stations. Operating the transfer stations with one staff member has worked well in 2025 with summer students utilized to help as needed during the busier summer periods. Due to the odd hours, and remoteness of these sites finding a part-time employee for the yard attendant has proven to be difficult.

Recycling operations expenses are forecast to decrease 0.6 % compared to 2025. A full-year of revenue from the Circular Materials contract is forecast to contribute over \$75,000 as MVW's cost-sharing agreement under the Extended Producer Responsibility program. Overall, the recycling segment will now operate at a slight profit, which is shown as a refund of \$14,708 or \$0.42 per capita.

The following discussion points are highlighted for review and acceptance by the board in preparation of the 2025 budget. The discussion is limited to categories with material changes and the assumptions or recommendations to justify the provision:

### **1. 2026 Personnel Salaries, Benefits and Training Provision:**

- Employee salaries reflect impact of step-changes, and a cost-of-living allowance increase of 2.33% based on the year-over-year Alberta CPI index consistent with policy.

- Continuation of the Employee Incentive Program (“EIP”) which is based on 10% of earnings excluding overtime. The budgeted EIP pool for 2026 is \$77,763 or \$2.21 per capita. The EIP program has proven to be a very effective tool in rewarding high performance staff leading to improved productivity and higher retention of core employees.

## 2. Landfill Business Unit Expenses

- Total purchased/contract services decrease to \$160,000 per year in 2026 compared to \$197,000 in 2025 and \$253,000 in 2024. The change reflects lower rental hours for equipment due to the Commission purchasing the tractor and attachments to support leachate spraying.
- Supply costs including fuel (gas and diesel) are down 9% compared to 2025 at \$135,980 in 2026 to \$123,480. Diesel costs are based on \$1.40/Litre which could end up being materially different than forecast.
- Combined Debt servicing costs will be 27% lower than 2025 at \$104,510 for 2026. The decrease reflects retirement of the debenture related to the Bomag packer.
- The Transfer to Capital Reserves based on equipment amortization is forecast at \$556,502 for 2026, an increase of 10.5% compared to 2025. The increase is related to new capital additions in 2025 (i.e. scale, storage building and service truck). The 2026 budget amortization provision is consistent with capital depreciation policy, and closely matches the expected financial depreciation.
- **The Landfill municipal fee of \$30,267 or \$0.86 per capita is based on the 3-year forecast to smooth out the fee to members.** Landfill municipal fee in 2025 was \$77,706 or \$2.23 per capita. The preliminary budget fee was based on a revenue neutral model for 2026, whereas the proposed budget number reverts to the 3-year average.
- Administration recommends maintaining the annual \$25,000 provision for CPC fund despite the reality that the Commission is well funded relative to the accrued landfill consumption. A smaller annual contribution will help to stabilize the landfill municipal fee over time and avoid large increases in future years to catch-up.

## 3. Transfer Station Business Unit

- Transfer station total operating expenses are forecast at \$443,184 (56% decrease over 2025) reflecting lower labour costs with single staff operations.
- **The recommended Transfer Station municipal fee of \$221,826 or \$6.29 per capita is based on the 3-year forecast to smooth out the fee to members.** The transfer station municipal fee in 2025 was \$240,078 or \$6.90 per capita.

## 4. Recycle Business Unit

- Recycle expenses are budgeted at \$155,669 (essentially flat to 2025 budget) reflecting lower cement grind costs to be funded from recycle reserves.

- As presented, the “recycling” segment now essentially reflects the costs of handling construction and household hazardous waste streams only.
- **The Recycling municipal fee in 2026 is a CREDIT of \$14,708 or \$0.42 per capita is based on the 3-year forecast to smooth out the fee to members.** The transfer station municipal fee in 2025 was \$69,668 or \$2.00 per capita.

**5. Tangible Capital Asset Policy – Amortization Charge directed to Capital Reserves**

- Consolidated “Amortization” expense to be recovered from rates for reserves contributions of \$612,322 for 2026 compared to \$559,311 allocated to reserves in 2025. The increase is due to depreciation of 2025 capital project additions, and lower net debt recovery costs.

<b>MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION</b>						
<b>AMORTIZATION</b>						
<b>Budget 2025</b>						
	2023	2024	2025	2026	2027	
	Budget	Budget	Budget	Budget	Budget	Budget
<b>Administration</b>	\$ 2,501	\$ 2,501	\$ 2,501	\$ 2,501	\$ 2,502	
<b>Landfill</b>	\$ 339,871	\$ 600,203	\$ 635,203	\$ 651,703	\$ 651,703	
<b>Transfer Stations</b>	\$ 42,018	\$ 42,018	\$ 42,018	\$ 42,018	\$ 42,018	
<b>Recycling</b>	\$ 11,301	\$ 11,301	\$ 11,301	\$ 11,301	\$ 11,301	
<b>Total Recorded Ammortization as per GAAP Sta</b>	<b>\$ 395,691</b>	<b>\$ 656,023</b>	<b>\$ 691,023</b>	<b>\$ 707,523</b>	<b>\$ 707,524</b>	
<b>As per TCA Policy</b>						
Less Debenture Bomag compactor	\$ 72,328	\$ 75,386	\$ 76,963	\$ 39,082	\$ -	
Less Landfill cell development	\$ -	\$ -	\$ -	\$ -	\$ -	
less Tana Shredder Financing		\$ 53,413	\$ 54,749	\$ 56,119	\$ 57,523	
<b>Funded Ammortization as per policy</b>	<b>\$ 323,363</b>	<b>\$ 527,224</b>	<b>\$ 559,311</b>	<b>\$ 612,322</b>	<b>\$ 650,001</b>	

**2026 Capital Budget**

The Commission’s active capital program in 2021-22 positioned us with essentially an 8-10-year runway where no significant capital renewals/replacements are expected. The next major capital addition is completion of Cell 8 which will complete construction of the current approved airspace. A provision in 2029 of roughly \$3.1 mm is forecast in the current long-range capital plan. Cell 8 construction completes the “base” of the airspace and will need to be completed long before the existing cells are full.

With an 8-10 year window to build reserves, and a strong balance sheet, the Commission is well positioned to maintain our level of service and has adequate financial strength to weather any surprises. Based on the 2024 financial statements, the Commission’s debt capacity limit is roughly \$6.2 mm.

**2026 Capital Budget Overview**

Budgeted Capital projects in 2026 including the following:

1. Provision to purchase the tire shred required for the construction of Cell 8 at a cost of \$250,000. Depending on delivery logistics, we may be able to stage this purchase over the next two years. Administration will confirm delivery and costs, and make a recommendation for the final budget presentation in September.

2. The first step of preparing for construction of Cell 8 in 2029 will require some ongoing preparation work in 2026.
  - In 2025, operations completed the assessment of MSW under the future cell. They have also completed some excavation and hauling during slower operations time.
  - An additional \$100,000 provision is included to excavate and relocate any garbage to a lined cell. As these costs are a precursor to cell construction Administration has assumed they will be treated as a Capital expense and therefore are not included in the rate model calculations.
3. Two additional minor capital provisions were added since the preliminary budget as follows:
  - \$25,000 to fence the northern landfill and closed Class 2 cell. The objective is to lease the land for cattle, with an estimated 2-year payout from combined rental income and labour, equipment cost savings from not mowing.
  - \$18,000 to replace two steel plates used to cover the landfill face rather than using cover material during the week. The existing plates are wearing out and this is a capital replacement project.

Management's revised 3-year capital forecast as outlined below:

	2022	2023	2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Budget	Budget	Budget
<b>CAPITAL</b>							
Replace Water Valley Scale House	46,000.00						
Replace T-37 (F350 Flatdeck)			80,000.00	-			
Replace T-31 (3500 Chev Ryan)		-					
Replace E-44 (Utility Tractor)		-	275,000.00	-			
Carlson Landfill GPS System		-					
Acquire Tana Packer		-					
E-41 JD Small mower	7,500.00	-					
Tana Shredder 440T Shark	1,075,000.00	-					
Replace Admin pickup(Net of Insurance)			30,000.00				
Replace Half-ton			-	52,000.00			
Acquire Harley Rake (Road attachment)			-	17,000.00			
Retrofit Storage Garage(White Building)-ADD			-	80,000.00			
Purchase new Scale and Relocate-ADD			-	140,000.00			
<b>Cell 8 Construction (Preparation)</b>							
Assay reclamation volume				50,000.00			
Landfill Fencing - Pasture Preparation				-	25,000.00		
Landfill Plates - Replace Night Cover Plates				-	18,000.00		
Excavate Cell 8 onto Cell 7				100,000.00	100,000.00		
Purchase TireShred					250,000.00		
Engineer & Tender Cell 8						75,000.00	
<b>Build Cell 8</b>							2,326,567.39
<b>Total Capital</b>	<b>1,128,500.00</b>	<b>-</b>	<b>385,000.00</b>	<b>439,000.00</b>	<b>393,000.00</b>	<b>75,000.00</b>	<b>2,326,567.39</b>

For initial planning purposes, the new cell construction is tentatively scheduled for 2028 although based on current landfill utilization it may not be needed until 2029-2030. However, given the unpredictability of future tonnage and compaction rates it is prudent to begin preparations early.

Capital costs for Cell 8 have been revised downward from prior estimates reflecting significantly lower inflation on civil works projects. Cell 8 costs are based on a 4% compound inflation rate of the costs to complete Cell 7 in 2021, at an estimated cost of \$2.33 mm. Administration will be engaging Parkland GeoTech to prepare an opinion of probable cost that will be the basis of future budgets. Capital costs in 2026 of \$350,000 are forecast for purchasing the tire shred needed for the construction that requires a 1-2 year lead-time. Finally, a provision of \$75,000 for preliminary engineering and tender prep in 2027 is included for planning purposes.

## 2026 Capital Budget Financing – Reserves Continuity

### 1. Capital Reserves Fund

Forecast Capital Reserve Fund balance as at December 31<sup>st</sup>, 2025 will be approximately \$1.54 mm. Forecasted reserves will grow quickly at an average rate of \$600,000 per year. Combined with interest income, projected reserves should be able to fully finance the cell construction in 2028. This would leave approximately \$800,000 plus \$7 mm in debt capacity to finance replacement of major equipment from 2029 onwards.

		2023	2024	2025	2026	2027	2028
		Budget	Budget	Budget	Budget	Budget	Budget
<b>CAPITAL RESERVE</b>							
<b>Opening Balance (at Jan 1st)</b>		\$ 619,184	\$ 1,182,327	\$ 1,368,889	\$ 1,540,533	\$ 1,813,774	\$ 2,434,119
<b>Less Capital Additions</b>			\$ (385,000)	\$ (439,000)	\$ (393,000)	\$ (75,000)	\$ (2,326,567)
<b>Plus Transfers (From Amortization net of Debt)</b>		\$ 531,441	\$ 527,224	\$ 559,311	\$ 612,322	\$ 650,001	\$ 634,501
<b>Plus Inte</b>	<b>Weighed average ROI</b>	5.12%	3.75%	3.75%	3.50%	2.50%	2.50%
	<b>Earned Interest (Estimate)</b>	\$ 31,702	\$ 44,337	\$ 51,333	\$ 53,919	\$ 45,344	\$ 60,853
<b>Plus Issuance of new Debt</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Plus Transfer from Unrestricted Reserves</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Capital Reserve</b>		<b>\$ 1,182,327</b>	<b>\$ 1,368,889</b>	<b>\$ 1,540,533</b>	<b>\$ 1,813,774</b>	<b>\$ 2,434,119</b>	<b>\$ 802,906</b>

### 2. Closure-Post-Closure Reserves Fund

Forecast Closure Post-Closure Fund balance as at December 31<sup>st</sup>, 2025 is forecast to be \$1.15. Administration's recommendation is to maintain a nominal \$25,000 annual contribution to spread the remaining obligation over a longer time period. The CPC obligations are updated annually as part of the year-end financials and Administration recalculates the minimum requirements each year.

		2023	2024	2025	2026	2027	2028
		Budget	Budget	Budget	Budget	Budget	Budget
<b>CLOSURE POST CLOSURE (CPC) RESERVE</b>							
<b>Opening Balance</b>		\$ 929,066	\$ 998,197	\$ 1,070,611	\$ 1,146,465	\$ 1,225,922	\$ 1,309,154
<b>Plus Inte</b>	<b>Weighed average ROI</b>	5.12%	4.75%	4.40%	4.25%	4.00%	3.50%
	<b>Earned Interest (Estimate)</b>	\$ 44,131	\$ 47,414	\$ 50,854	\$ 54,457	\$ 58,231	\$ 62,185
<b>Plus Transfers</b>		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
<b>Ending CPC Reserve</b>		<b>\$ 998,197</b>	<b>\$ 1,070,611</b>	<b>\$ 1,146,465</b>	<b>\$ 1,225,922</b>	<b>\$ 1,309,154</b>	<b>\$ 1,396,338</b>

#### Attachments:

1. 2026 Summary by segment
2. 2026 Fees and tonnage forecast.
3. Admin operating statement
4. Landfill operating statement
5. Transfer Station operating statement
6. Recycle operating statement
7. Amortization forecast
8. Capital Summary and Loan Schedule
9. Reserves Continuity Report
10. Municipal Expense Summary Report
11. 2026 Fee Schedule

Prepared: Michael Wuetherick, P.Eng., Chief Administrative Officer, MVRWMC

**MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION**  
2018

	2025 BUDGET	2025 FORECAST	2026 BUDGET	2027 BUDGET	2028 BUDGET
<b>Revenue</b>					
Administration	\$ 27,750	\$ 84,168	\$ 45,000	\$ 46,350	\$ 47,741
Transfer Sites	\$ 219,600	\$ 225,293	\$ 225,600	\$ 232,368	\$ 239,339
Recycling	\$ 89,804	\$ 114,048	\$ 154,902	\$ 159,550	\$ 164,336
Landfill	\$ 2,385,696	\$ 2,836,349	\$ 2,415,700	\$ 2,487,721	\$ 2,561,903
<b>Total Revenue</b>	<b>\$ 2,722,850</b>	<b>\$ 3,259,858</b>	<b>\$ 2,841,202</b>	<b>\$ 2,925,989</b>	<b>\$ 3,013,319</b>
<b>Expenses</b>					
Administration (100% Allocated)	\$ 465,063	\$ 471,288	\$ 492,233	\$ 502,506	\$ 517,389
Transfer Sites	\$ 469,688	\$ 446,496	\$ 443,184	\$ 452,973	\$ 466,634
Recycling	\$ 156,619	\$ 152,794	\$ 155,669	\$ 159,775	\$ 164,219
Landfill	\$ 2,516,631	\$ 2,326,566	\$ 2,513,119	\$ 2,482,902	\$ 2,559,353
<b>Total Expenses</b>	<b>\$ 3,142,938</b>	<b>\$ 2,925,856</b>	<b>\$ 3,111,973</b>	<b>\$ 3,095,651</b>	<b>\$ 3,190,207</b>
<b>Net Surplus (deficit)</b>	<b>\$ (420,088)</b>	<b>\$ 334,002</b>	<b>\$ (270,770)</b>	<b>\$ (169,662)</b>	<b>\$ (176,888)</b>
<b>Municipal Fee for Service</b>					
Transfer Sites	\$ 240,078	\$ 240,078	\$ 221,828	\$ 221,828	\$ 221,828
Recycling	\$ 69,668	\$ 69,668	\$ (14,708)	\$ (14,708)	\$ (14,708)
Landfill	\$ 77,706	\$ 77,706	\$ 30,267	\$ 30,267	\$ 30,267
Total Requisition	\$ 387,452	\$ 387,452	\$ 237,387	\$ 237,387	\$ 237,387
Net Surplus (deficit) before Capital	\$ (32,636)	\$ 721,454	\$ (33,383)	\$ 67,725	\$ 60,499
<b>All-in Municipal Fee for Service</b>	<b>\$ 11.14</b>		<b>\$ 6.73</b>	<b>\$ 6.73</b>	<b>\$ 6.73</b>



MOUNTAIN VIEW REGIONAL WASTE  
MANAGEMENT COMMISSION  
STATEMENT OF REVENUE & EXPENDITURES  
BUDGET 2026

ADMINISTRATION	2025 BUDGET	2025 FORECAST	2026 BUDGET	2027 ESTIMATE	2028 ESTIMATE
<b>Revenue</b>					
A/R Interest	1,500	16,411	5,000	5,150	5,305
Bank and Investment Interest	26,250	67,478	40,000	41,200	42,436
Dividends					
Rentals					
Other Revenue		279			
Gain / Loss on Disposal					
<b>Total Revenue</b>	<b>27,750</b>	<b>84,168</b>	<b>45,000</b>	<b>46,350</b>	<b>47,741</b>
<b>Expenses</b>					
Board Meeting Expense	1,500	0	1,500	1,545	1,591
Training/Conferences	1,000	0	1,000	1,030	1,061
Mileage	500	0	500	515	530
Meals & Accommodation	1,000	0	1,000	1,030	1,061
<b>Total Board Meeting Expense</b>	<b>4,000</b>	<b>0</b>	<b>4,000</b>	<b>4,120</b>	<b>4,243</b>
<b>Personnel</b>					
Salaries & EIP	129,165	134,460	135,495	140,915	145,142
Employee Benefits	28,769	28,630	30,178	31,084	32,017
Staff Training	3,500	0	3,500	3,605	3,713
<b>Total Personnel</b>	<b>161,434</b>	<b>163,090</b>	<b>169,174</b>	<b>175,604</b>	<b>180,872</b>
<b>Purchased Services</b>					
Mileage	2,500	2,529	2,500	2,575	2,652
Meals & Accommodation	1,000	864	1,000	1,030	1,061
Memberships & Registrations	2,500	926	2,500	2,575	2,652
Postage	1,250	1,901	1,500	1,545	1,591
Telephone	9,000	7,929	7,500	7,725	7,957
Advertising	1,000	0	1,000	1,030	1,061
Audit	15,000	16,654	17,500	12,250	12,500
Legal	7,500	15,435	15,000	15,450	15,914
Vehicle Leases	0	0	0	-	-
Contract Services	165,000	158,419	165,500	170,465	175,579
Computer Support	7,500	15,470	7,500	7,725	7,957
Vehicle Maintenance	0	0	0	-	-
Equipment Maintenance	500	0	500	515	530
Internet	4,500	4,053	5,000	5,150	5,305
Rent	18,000	17,143	18,000	18,540	19,096
Rentals & Leases	3,000	3,185	3,000	3,090	3,183
Insurance	33,380	33,380	42,059	43,321	44,621
<b>Total Purchased Services</b>	<b>271,630</b>	<b>277,886</b>	<b>290,059</b>	<b>292,986</b>	<b>301,659</b>
<b>Supplies</b>					
General Supplies	9,000	13,687	10,000	10,300	10,609
Fuel (Gas)	0	0	0	-	-
Staff Appreciation	3,000	135	3,000	3,090	3,183
Interest Past Due Accts		0			
<b>Total Supplies</b>	<b>12,000</b>	<b>13,822</b>	<b>13,000</b>	<b>13,390</b>	<b>13,792</b>
Bank Service Charges	12,500	13,987	12,500	12,875	13,261
Provision for Bad Debt	1,000	0	1,000	1,030	1,061
Amortization	2,500	2,502	2,500	2,501	2,501
Transfer to Reserves					
<b>Total Expenditures</b>	<b>465,063</b>	<b>471,288</b>	<b>492,233</b>	<b>502,506</b>	<b>517,389</b>
<b>Net Cost (Surplus)</b>	<b>437,313</b>	<b>387,120</b>	<b>447,233</b>	<b>456,156</b>	<b>469,648</b>
*Cost Sharing of Administration					
Landfill	85% 371,716	329,052	380,148	387,733	399,201
Transfer Stations	10% 43,731	38,712	44,723	45,616	46,965
Recycling	5% 21,866	19,356	22,362	22,808	23,482
	<b>437,313</b>	<b>387,120</b>	<b>447,233</b>	<b>456,157</b>	<b>469,648</b>

MOUNTAIN VIEW REGIONAL WASTE  
MANAGEMENT COMMISSION  
STATEMENT OF REVENUE & EXPENDITURES  
BUDGET 2026

	2025 BUDGET	2025 FORECAST	2026 BUDGET	2027 ESTIMATE	2028 ESTIMATE
<b>DIDSBURY LANDFILL</b>					
<b>Revenue</b>					
Municipal Pickup Scale Fees					
Landfill - Class 2 MSW - Olds	142,500	147,246	146,000	150,380	154,891
Landfill - Class 2 MSW - Sundre	34,000	32,689	33,500	34,505	35,540
Landfill - Class 2 MSW - Didsbury	99,000	98,455	99,500	102,485	105,560
Landfill - Class 2 MSW - Carstairs	109,000	120,280	115,000	118,450	122,004
Landfill - Class 2 MSW - Cremona	9,000	8,924	9,200	9,476	9,760
Landfill - Class 2 MSW - MVC	-	-	-	-	-
Didsbury Transfer Site Revenue	190,000	192,900	199,500	205,485	211,650
Sundre & WV Transfer Site Tipping Fees	91,500	95,300	94,000	96,820	99,725
Commercial Scale Fees	1,592,500	1,827,800	1,661,100	1,710,933	1,762,261
Landfill Residential MSW Class 2					
Hydrocarbon soils	62,500	252,000	-	-	-
Mattresses	26,600	32,520	28,975	29,844	30,740
Furniture (Couches and Chairs)	9,975	13,555	10,925	11,253	11,590
Other (insurance claim)					
Other (Lease)	16,121	12,366	15,000	15,000	15,000
Other (callout revenue)	3,000	2,314	3,000	3,090	3,183
Transfer from Reserves					
Transfer from Capital Reserves					
<b>Total Revenue before municipal charge</b>	<b>2,385,696</b>	<b>2,836,349</b>	<b>2,415,700</b>	<b>2,487,721</b>	<b>2,561,903</b>
<b>Expenses</b>					
<b>Personnel</b>					
Salaries & EIP	653,632	681,780	689,308	716,878	756,306
Employee Benefits	131,991	133,683	138,550	144,092	152,017
Staff Training	4,500	686	4,500	4,635	4,774
<b>Total Personnel</b>	<b>790,123</b>	<b>816,149</b>	<b>832,356</b>	<b>865,605</b>	<b>913,097</b>
<b>Purchased Services</b>					
Mileage	-	-	-	-	-
Meals & Accommodation	1,500	113	1,500	1,545	1,591
Telephone	3,500	3,326	3,500	3,605	3,713
Licenses & Permits	150	149	250	258	266
Contract Services	197,000	168,334	160,000	114,800	118,244
Leachate Transport	75,000	63,603	60,000	61,800	63,654
Consultants/Lab Testing	54,600	48,431	58,710	60,471	62,285
Site Maintenance	10,000	1,975	5,000	5,150	5,305
Building Maintenance	7,500	1,791	5,000	5,150	5,305
Equipment Maintenance	148,841	101,055	150,000	154,500	159,135
Vehicle Maintenance	-	-	-	-	-
Rentals & Leases	500	-	500	515	530
Vehicle Lease	-	-	-	-	-
<b>Total Purchased Services</b>	<b>498,591</b>	<b>388,779</b>	<b>444,460</b>	<b>407,794</b>	<b>420,028</b>
<b>Supplies</b>					
General Supplies	12,500	7,716	12,500	12,875	13,261
Small Tools	12,500	2,655	12,500	12,875	13,261
Diesel	136,710	87,742	123,480	127,184	131,000
Gas	12,500	9,255	10,000	10,300	10,609
Utilities	9,500	10,603	11,663	12,013	12,373
<b>Total Supplies</b>	<b>183,710</b>	<b>117,972</b>	<b>170,143</b>	<b>175,247</b>	<b>180,504</b>
Debenture Principle	76,963	75,386	39,082	-	-
Debenture Interest	2,016	3,593	407	-	-
Lease Principle(Shredder)	54,749	55,456	56,755	58,084	59,428
Lease Interest(Shredder)	10,272	15,523	8,266	6,937	5,593
Capital Purchases	-	-	-	-	-
Transfer to Capital Reserves	-	-	-	-	-
Amortization	503,491	499,656	556,502	556,502	556,502
Pit Closure/Post Closure	25,000	25,000	25,000	25,000	25,000
Cost sharing of Administration Function	371,716	329,052	380,148	387,733	399,201
<b>Total Expenditures</b>	<b>2,516,631</b>	<b>2,326,566</b>	<b>2,513,119</b>	<b>2,482,902</b>	<b>2,559,353</b>
<b>Net Cost (Surplus) before Fees Charged to Municipalities</b>	<b>130,935</b>	<b>(509,783)</b>	<b>97,419</b>	<b>\$ (4,819)</b>	<b>(2,550)</b>
Transfer from Reserves					
<b>Fees Charged to Municipalities</b>	<b>77,706</b>	<b>77,706</b>	<b>30,267</b>	<b>30,267</b>	<b>30,267</b>
<b>Net Cost (Surplus)</b>	<b>53,229</b>	<b>(587,489)</b>	<b>67,152</b>	<b>(35,086)</b>	<b>(32,817)</b>
<b>Per Capital Muni Fee</b>	<b>\$ 2.23</b>		<b>\$ 0.86</b>	<b>\$ 0.86</b>	<b>\$ 0.86</b>

MOUNTAIN VIEW REGIONAL WASTE  
MANAGEMENT COMMISSION  
STATEMENT OF REVENUE & EXPENDITURES

	Water Valley				Sundre				Total						
	2025 BUDGET	2025 FORECAST	2026 BUDGET	2027 ESTIMATE	2028 ESTIMATE	2025 BUDGET	2025 FORECAST	2026 BUDGET	2027 ESTIMATE	2028 ESTIMATE	2025 BUDGET	2025 FORECAST	2026 BUDGET	2027 ESTIMATE	2028 ESTIMATE
<b>Revenue</b>															
General Scale Fees	89,600	97,853	100,800	103,824	106,939	120,000	127,440	124,800	128,544	132,400	219,600	225,293	225,600	232,368	239,339
Class 2 MSW	88,065	97,853	100,800	103,824	106,939	120,000	127,440	124,800	128,544	132,400	219,600	225,293	225,600	232,368	239,339
<b>Total Revenue before municipal charges</b>															
<b>Expenses</b>															
<b>Personnel</b>															
Wages	42,193	29,374	20,656	21,482	22,664	36,925	32,206	22,136	23,021	24,287	79,118	61,581	42,792	44,503	46,951
Employee Benefits	9,398	5,589	4,801	4,785	5,048	9,398	3,463	4,801	4,785	5,048	18,796	9,051	9,201	9,570	10,096
Mileage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	51,591	34,963	25,457	26,267	27,712	46,323	35,669	26,937	27,806	29,335	97,914	70,632	51,993	54,073	57,047
<b>Purchased Services</b>															
Telephone	1,750	1,706	1,750	1,803	1,857	1,750	1,706	1,750	1,803	1,857	3,500	3,411	3,500	3,605	3,713
Contract hauling	87,111	91,409	94,334	97,164	100,079	92,914	98,485	101,616	104,665	107,804	180,025	189,874	185,950	201,829	207,984
Contract Services	88,861	93,115	98,084	98,967	101,936	94,664	100,171	103,368	104,665	107,804	183,525	193,286	189,450	203,631	209,740
Site Maintenance	1,500	-	1,500	1,545	1,591	1,500	-	1,500	1,545	1,591	3,000	3,000	3,000	3,090	3,183
Landfill Tipping	41,500	42,200	42,000	43,260	44,558	50,000	53,100	52,000	53,560	55,167	91,500	95,300	94,000	96,820	99,725
Equipment Maintenance	500	-	500	515	530	500	-	500	515	530	1,000	1,000	1,000	1,030	1,061
Building Maintenance	500	-	500	515	530	500	-	500	515	530	1,000	1,000	1,000	1,030	1,061
<b>Total Purchased Services</b>	132,861	135,315	140,584	146,089	150,472	147,164	153,854	157,866	162,602	167,480	280,025	289,169	288,450	305,086	314,239
<b>Supplies</b>															
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MSW Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	2,500	2,251	2,250	2,318	2,387	3,500	3,715	3,750	3,863	3,978	6,000	5,966	6,000	6,180	6,365
<b>Total Supplies</b>	2,500	2,251	2,250	2,318	2,387	3,500	3,715	3,750	3,863	3,978	6,000	5,966	6,000	6,180	6,365
Amortization	-	-	-	-	-	-	-	-	-	-	42,018	42,018	42,018	42,018	42,018
Cost sharing of administration function	-	-	-	-	-	-	-	-	-	-	43,731	38,712	44,723	45,616	46,965
<b>Total Expenditures</b>	186,952	172,529	168,091	174,674	180,571	196,987	193,238	188,352	194,271	200,793	469,688	446,496	443,184	452,973	466,634
<b>Net Cost (Surplus) before fees charges to municipalities</b>	98,887	74,676	67,291	70,850	73,632	76,987	65,798	63,552	65,727	68,393	250,088	221,203	217,584	220,605	227,295
<b>Fees charges to municipalities</b>															
<b>Net Cost (Surplus)</b>															
Muni fee per capita											\$ 6.90	\$ 6.29	\$ 6.29	\$ 6.29	\$ 6.29
<b>Net Cost (Surplus)</b>											10,010	(18,875)	(4,244)	(1,223)	5,467

**MOUNTAIN VIEW REGIONAL WASTE  
MANAGEMENT COMMISSION  
STATEMENT OF REVENUE & EXPENDITURES  
BUDGET 2026**

<b>RECYCLING</b>	<b>2025 BUDGET</b>	<b>2025 FORECAST</b>	<b>2026 BUDGET</b>	<b>2027 ESTIMATE</b>	<b>20028 ESTIMATE</b>
<b>Revenue</b>					
Recycling - Circular Materials EPT	-	36,864	75,571	77,838	80,173
RECYCLING-METAL	12,113	8,450	9,500	9,785	10,079
RECYCLING-CEMENT	11,339	8,027	12,506	12,881	13,268
RECYCLING - FRIDGE/FREEZER	18,000	20,095	18,000	18,540	19,096
RECYCLING-BATTERIES	5,000	-	-	-	-
RECYCLING - ELECTRONIC	15,000	9,310	9,000	9,270	9,548
RECYCLING - PAINT	12,000	22,851	17,500	18,025	18,566
RECYCLING - METAL RESALE	16,352	8,450	12,825	13,210	13,606
<b>Total Revenue before municipal c</b>	<b>89,804</b>	<b>114,048</b>	<b>154,902</b>	<b>159,550</b>	<b>164,336</b>
<b>Purchased Services</b>					
Contract Services	5,000	17,800	-	-	-
Processor Fees	95,000	104,337	100,000	103,000	106,090
Concrete Recycling	-	-	-		
<b>Total Purchased Services</b>	<b>100,000</b>	<b>122,137</b>	<b>100,000</b>	<b>103,000</b>	<b>106,090</b>
Amortization	11,301	11,301	11,301	11,301	11,301
Cost sharing of administration functio	21,866	19,356	22,362	22,808	23,482
Transfer to Reserves	23,452	16,477	22,006	22,666	23,346
<b>Total Expenditures</b>	<b>156,619</b>	<b>152,794</b>	<b>155,669</b>	<b>159,775</b>	<b>164,219</b>
<b>Net Cost (Surplus) before Fees Charged to Mncipalities</b>	<b>66,815</b>	<b>38,746</b>	<b>767</b>	<b>226</b>	<b>(117)</b>
Recycle processing funded by res	-	(46,500)	(15,000)	(15,000)	(15,000)
	<b>66,815</b>	<b>(7,754)</b>	<b>(14,233)</b>	<b>(14,774)</b>	<b>(15,117)</b>
<b>Fees Charged to Municipalities</b>	<b>69,668</b>	<b>69,668</b>	<b>(14,708)</b>	<b>(14,708)</b>	<b>(14,708)</b>
<b>Net Cost (Surplus)</b>	<b>(2,853)</b>	<b>(77,422)</b>	<b>475</b>	<b>(66)</b>	<b>(409)</b>
<b>muni fee per capita</b>	<b>\$ 2.00</b>		<b>-\$ 0.42</b>	<b>-\$ 0.42</b>	<b>-\$ 0.42</b>

**MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION  
AMORTIZATION  
Budget 2025**

	2023	2024	2025	2026	2027
	Budget	Budget	Budget	Budget	Budget
Administration	\$ 2,501	\$ 2,501	\$ 2,501	\$ 2,501	\$ 2,502
Landfill	\$ 339,871	\$ 600,203	\$ 635,203	\$ 651,703	\$ 651,703
Transfer Stations	\$ 42,018	\$ 42,018	\$ 42,018	\$ 42,018	\$ 42,018
Recycling	\$ 11,301	\$ 11,301	\$ 11,301	\$ 11,301	\$ 11,301
<b>Total Recorded Ammortization as per GAAP Stand</b>	<b>\$ 395,691</b>	<b>\$ 656,023</b>	<b>\$ 691,023</b>	<b>\$ 707,523</b>	<b>\$ 707,524</b>
<b>As per TCA Policy</b>					
Less Debenture Bomag compactor	\$ 72,328	\$ 75,386	\$ 76,963	\$ 39,082	\$ -
Less Landfill cell development	\$ -	\$ -	\$ -	\$ -	\$ -
less Tana Shredder Financing	\$ -	\$ 53,413	\$ 54,749	\$ 56,119	\$ 57,523
<b>Funded Ammortization as per policy</b>	<b>\$ 323,363</b>	<b>\$ 527,224</b>	<b>\$ 559,311</b>	<b>\$ 612,322</b>	<b>\$ 650,001</b>

\*Note - please refer to Fixed Asset Capitalization policy in regards to ammortization funding

**MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT (**  
**CAPITAL**  
**Budget 2025**

	2022	2023	2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Budget	Budget	Budget
Replace Water Valley Scale House	46,000.00						
Replace T-37 (F350 Flatdeck)			80,000.00	-			
Replace T-31 (3500 Chev Ryan)		-					
Replace E-44 (Utility Tractor)		-	275,000.00	-			
Carlson Landfill GPS System		-					
Acquire Tana Packer		-					
E-41 JD Small mower	7,500.00						
Tana Shredder 440T Shark	1,075,000.00						
Replace Admin pickup(Net of Insurance)			30,000.00				
Replace Half-ton			-	52,000.00			
Acquire Harley Rake (Road attachment)			-	17,000.00			
Retrofit Storage Garage(White Building)-ADD			-	80,000.00			
Purchase new Scale and Relocate-ADD			-	140,000.00			
<b>Cell 8 Construction (Preparation)</b>							
Assay reclamation volume				50,000.00			
Landfill Fencing - Pasture Preparation				-	25,000.00		
Landfill Plates - Replace Night Cover Plates				-	18,000.00		
Excavate Cell 8 onto Cell 7				100,000.00	100,000.00		
Purchase TireShred					250,000.00		
Engineer & Tender Cell 8						75,000.00	
<b>Build Cell 8</b>							2,326,567.39
<b>Total Capital</b>	<b>1,128,500.00</b>	<b>-</b>	<b>385,000.00</b>	<b>439,000.00</b>	<b>393,000.00</b>	<b>75,000.00</b>	<b>2,326,567.39</b>



2025 Approved Budget										
Landfill Tipping Fee (\$/tonne)	Municipal Contribution Summary									
	Per Capital Municipal Fee	Olds	Sundre	Cremona	Didsbury	Carstairs	MV County			
	\$ 100.00									
	\$ 11.14									
Transfer Site	\$ 240,078	\$ 63,402	\$ 18,840	\$ 3,065	\$ 36,368	\$ 28,146	\$ 90,257			
Recycling	\$ 69,668	\$ 18,399	\$ 5,467	\$ 889	\$ 10,554	\$ 8,168	\$ 26,192			
Landfill	\$ 77,706	\$ 20,521	\$ 6,098	\$ 992	\$ 11,771	\$ 9,110	\$ 29,213			
<b>Municipal Fee for Services</b>	<b>\$ 387,452</b>	<b>\$ 102,322</b>	<b>\$ 30,405</b>	<b>\$ 4,947</b>	<b>\$ 58,693</b>	<b>\$ 45,423</b>	<b>\$ 145,662</b>			
Landfill Cost MSW Class II	\$ 393,500	\$ 142,500	\$ 34,000	\$ 9,000	\$ 99,000	\$ 109,000	\$ -			
<b>Total Cost of Waste Services</b>	<b>\$ 780,952</b>	<b>\$ 244,822</b>	<b>\$ 64,405</b>	<b>\$ 13,947</b>	<b>\$ 157,693</b>	<b>\$ 154,423</b>	<b>\$ 145,662</b>			
<b>All-in Per Capita</b>	<b>\$ 22.14</b>									

2026 Proposed Budget										
Landfill Tipping Fee (\$/tonne)	Municipal Contribution Summary									
	Per Capital Municipal Fee	Olds	Sundre	Cremona	Didsbury	Carstairs	MV County			
	\$ 100.00									
	\$ 6.73									
Transfer Site	\$ 221,828	\$ 57,924	\$ 16,807	\$ 2,749	\$ 31,890	\$ 30,808	\$ 81,650			
Recycling	\$ (14,708)	\$ 3,841	\$ 1,114	\$ 182	\$ 2,114	\$ 2,043	\$ 5,414			
Landfill	\$ 30,267	\$ 7,903	\$ 2,293	\$ 375	\$ 4,351	\$ 4,204	\$ 11,141			
<b>Total Municipal Fee</b>	<b>\$ 237,387</b>	<b>\$ 61,987</b>	<b>\$ 17,986</b>	<b>\$ 2,942</b>	<b>\$ 34,127</b>	<b>\$ 32,969</b>	<b>\$ 87,377</b>			
Landfill Cost MSW Class II	\$ 403,200	\$ 146,000	\$ 33,500	\$ 9,200	\$ 99,500	\$ 115,000	\$ -			
<b>Total Cost of Waste Services</b>	<b>\$ 640,587</b>	<b>\$ 207,987</b>	<b>\$ 51,486</b>	<b>\$ 12,142</b>	<b>\$ 133,627</b>	<b>\$ 147,969</b>	<b>\$ 87,377</b>			
<b>All-in Per Capita</b>	<b>\$ 18.16</b>									

**Net Change compared to 2024 \$ (140,365) \$ (36,835) \$ (12,919) \$ (1,805) \$ (24,066) \$ (6,454) \$ (58,285)**

**Mountain View Regional Waste Management Commission**

**2026 Fee Structure**

<b><u>Fees to Operate:</u></b>	Per Capita
Transfer Station	\$6.29
Recycling/Diversion	\$(0.42)
Landfill	\$0.86
<b>Total Municipal Fee</b>	<b>\$6.73</b>

<b><u>Tippling Fee per Tonne:</u></b>	minimum charge	Residential	Commercial	Sites
Transfer Station (Sorted)	\$5.00	\$240.00	\$300.00	Water Valley & Sundre
Transfer Station (Mixed)		\$350.00	\$350.00	Water Valley & Sundre
Landfill (Sorted)	\$5.00	\$100.00	\$100.00	Didsbury
Landfill (Unsorted)		\$147.00	\$147.00	Didsbury
Mattresses/Box Springs (Any size)		\$10/unit	\$10/unit	Didsbury, Water Valley & Sundre
Couches/Chairs (Upholstered)		\$5/unit	\$5/unit	Didsbury, Water Valley & Sundre

<b><u>Recyclables per Tonne:</u></b>	Residential	Commercial
Scrap Metal	\$50.00	\$50.00
Fridge/Freezer/Water Cooler/Air Conditioner	\$28.00/unit	\$28.00/unit
<b><u>Only Accepted at Didsbury Landfill</u></b>		
Concrete	\$23.00	\$23.00
Contaminated Soil	\$100.00	

A late fee payment of 1.5% will be added monthly to the invoice after 60 days



# Mountain View Regional Waste Management Commission

## CAO Report to the Board

---

**Meeting Date:** September 22<sup>nd</sup>, 2025

**Reference:** 100/2025.05

**TITLE:** 5.1 – CAO Report

**RECOMMENDATION:**

**THAT the MVRWMC Board accept as information the CAO report for the period from July 17<sup>th</sup>, 2025 through September 17<sup>th</sup>, 2025.**

### Administration Initiatives

1. Administration team completed the RMA applications for insurance updates for the November 1<sup>st</sup>, 2025 insurance renewals. Pricing for budget purposes includes an 8% increase based on preliminary guidance from RMA staff.
2. Administration responded to a filing from the Alberta Human Rights Commission regarding a potential hearing. Further details will be provided in closed session.
3. Administration's focused on completing the updates to the 2026 final budget.
4. Attended safety meetings on August 19<sup>th</sup>, 2025.

### Financial Report

1. As at September 16<sup>th</sup>, 2025 the Commission's checking account balance was \$1,046,308 or \$257,168 lower compared to \$1,303,476 as at July 17<sup>th</sup>, 2025 when the working capital balance was last reported. The difference reflects changes in working capital due to normal operations, completion of the reserve transfers and receipt of Q3-2025 municipal fee for service

2. In addition, the reserve balances were:

a. Capital Reserves fund	\$1,766,525
b. Recycling Reserves fund	\$47,261
c. Post Closure Reserves fund	\$0
<b>Total Reserves:</b>	<b>\$1,813,786</b>

3. As at August 29<sup>th</sup>, 2025 the Commission’s long-term investments balance was \$1,107,256 consisting of fixed income investments, money-market mutual funds and \$25,000 in cash. All the Commission’s investments are in GIC’s, and therefore are not impacted by the recent market volatility in stock and bond markets due to USA tariff threats. Two GIC’s with a market value of \$205,000 plus the existing cash position will be re-invested into longer term GIC’s after the September 29<sup>th</sup>, 2025 maturity date.

4. **Current combined cash and investment resources total \$3,967,350 an increase of \$337,261 from the last reported balance on July 17<sup>th</sup>, 2025 due to operations and municipal fee receipts.**

5. **Long-term Debt Payments:**

Upcoming debenture payments

- Payments 18 and 19 out of 20 total payments will be paid in 2025. The maturity date of this instrument is March 15<sup>th</sup>, 2026.

7. **LONG TERM DEBT**

			<u>2024</u>	<u>2023</u>
<b>Debentures</b>	<b>Rate</b>	<b>Maturing</b>		
Province of Alberta	2.081%	March 2026	<b>\$ 116,045</b>	<b>\$ 191,431</b>

Principal and interest payments are due as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 76,963	\$ 2,016	\$ 78,979
2026	<u>39,082</u>	<u>407</u>	<u>39,489</u>
	<u>\$ 116,045</u>	<u>\$ 2,423</u>	<u>\$ 118,468</u>

Attachments:

1. RBC Account Balance Report – September 16<sup>th</sup>, 2025
2. RBC Investment Report – August 29<sup>th</sup>, 2025
- 3.

Prepared: Michael Wuetherick, P.Eng., Chief Administrative Officer, MVRWMC