

# **MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION**



**REGULAR MEETING OF  
July 25<sup>th</sup>, 2022**

**Mountain View County Council Chambers**

**9:00 am Start Time**



## **A G E N D A**

### **Annual General Meeting & Regular Meeting**

**9:00 am – Monday, July 25<sup>th</sup>, 2022**

**Mountain View County Council Chambers**

### **ZOOM Video Conferencing:**

**Zoom Meeting ID: 828 4829 6986**

**Passcode: 837477**

<https://us02web.zoom.us/j/82848296986?pwd=Mjg0ZzhjMHFqZGpaYldxcjZZL3ZDZz09>

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**1.0 Call to Order - Chair**

**2.0 Agenda**

- Additions of deletions of the agenda
- Adoption of Agenda

**3.0 Minutes**

- Confirmation of May 2<sup>nd</sup>, 2022 Regular Meeting Minutes (Attached)

**4.0 Business**

**4.1 Business Arising from Prior Meetings**

- Resolution# 09-22: Shredder Acquisition

**4.2 Landfill Operations Report**

- Landfill operations report to June 30<sup>th</sup>, 2022

**4.3 Statement of Financial Results**

- Financial performance to June 30<sup>th</sup>, 2022

**4.4 2021 Reserve Transfers - Recommendations**

- Review of 2021 budget reserve contributions
- Motions to transfer unrestricted reserves

**4.5 Town of Didsbury – Heavy Vehicle Truck Route Bylaw 2022-11**

- Discussion of proposed bylaw on MVRWMC operations

**4.6 Preliminary 2023 Budget**

- Overview of 2023 budget
- Review revenue forecasts and alternative fee structures
- Operating expense changes
- Capital program and reserves

**5.0 Reports**

5.1 CAO Report

**6.0 Confidential Items**

**7.0 Next Meetings, Events**

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

- September 26<sup>th</sup>, 2022 – Regular Meeting
- November 28<sup>th</sup>, 2022 – Regular Meeting

**8.0 Adjournment**



## **Mountain View Regional Waste Management Commission**

**Annual General Meeting and Regular Meeting**  
**Mountain View County Office**  
**9:00 a.m.**  
**May 2, 2022**

### **MINUTES**

<b>In Attendance</b>	<b>Greg Harris</b> <b>James Cummings</b> <b>Richard Warnock</b> <b>Shannon Wilcox</b> <b>Terry Thompson</b> <b>Dorothy Moore</b>	<b>Chair, Mountain View County</b> <b>Town of Olds</b> <b>Town of Sundre</b> <b>Town of Carstairs</b> <b>Village of Cremona</b> <b>Alternate, Town of Didsbury</b>
<b>Staff</b>	<b>Michael Wuetherick</b> <b>Ben Antifaiff</b> <b>Ryan Verbonac</b> <b>Lindsay Miller</b>	<b>CAO</b> <b>CFO</b> <b>Operations Manager</b> <b>Office Manager</b>
<b>Delegations</b>	<b>Jeff Alliston</b>	<b>Metrix Group LLP</b>
<b>Regrets</b>	<b>Bill Windsor</b>	<b>Vice-Chair, Town of Didsbury</b>

### **1. CALL TO ORDER**

Chair Greg Harris called the meeting to order at 9:03 a.m.

### **2. AGENDA**

#### **2.1 Addition or Deletions of the Agenda**

None.

#### **2.2 Adoption of Agenda**

##### **Resolution #09-22**

Moved by Shannon Wilcox  
THAT the agenda for the May 2, 2022 Regular Meeting be adopted as present.

CARRIED unanimous

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

#### **3.1 Minutes of February 28, 2022 Regular Meeting**

##### **Resolution #10-22**

Moved by Richard Warnock  
THAT the MVRWMC Board approve the minutes of the



February 28, 2022 Regular Meeting as presented.

CARRIED unanimous

#### **4. BUSINESS**

##### **4.2 Business Arising from Prior Meetings**

##### **Resolution #11-22**

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

CARRIED unanimous

Jeff Alliston joined the meeting.

##### **4.1 2021 Presentation Of Audited Financial Statements**

##### **Resolution #12-22**

Dorothy Moore made a motion to go-in camera at 10:04 a.m.

CARRIED unanimous

Administration left the meeting.

##### **Resolution #13-22**

Shannon Wilcox made a motion to come out of camera at 10:14  
a.m.

CARRIED unanimous

Administration returned to the meeting.

##### **Resolution #14-22**

Moved by Richard Warnock  
THAT the MVRWMC Board accept the Audited financial  
statements for the year ending December 31, 2021, as  
presented by the Commission's independent auditors Metrix  
LLP.

CARRIED unanimous

Jeff Alliston left the meeting.

Break at 10:16 a.m. to 10:20 a.m.

##### **4.3 Landfill Operations Report**

##### **Resolution #15-22**

Moved by James Cummings  
THAT the MVRWMC Board accept as information  
Administration's landfill operations report of tonnage received at  
the landfill up to March 31, 2022.

CARRIED unanimous

**4.4 Statement  
Of Financial  
Results**

**Resolution #16-22**

Moved by Richard Warnock  
THAT the MVRWMC Board accept as information the financial report (Unaudited) for the Commission as at March 31, 2022.

CARRIED unanimous

**4.5 Water Valley  
Transfer Station**

**Resolution #17-22**

Moved by James Cummings  
THAT the MVRWMC Board accept as information Administration's update on the Water Valley Transfer Station operations.

CARRIED unanimous

**5. REPORTS**

**5.1 CAO  
Report**

**Resolution #18-22**

Moved by Terry Thompson  
THAT the MVRWMC Board accept as information the CAO report for the period from February 23, 2022 through April 26, 2022.

CARRIED unanimous

**6. CONFIDENTIAL ITEMS**

None.

**7. NEXT MEETINGS, EVENTS**

**7.3 July 25, 2022 Regular Meeting – 9:00 a.m. Mountain View County Office**

**7.4 September 26, 2022 Regular Meeting – 9:00 a.m. Mountain View County Office**

**7.5 November 28, 2022 Organizational Meeting – 9:00 a.m. Mountain View County Office**

**7.6 November 28, 2022 Regular Meeting – Following Organizational Meeting, Mountain View County Office**

**8. ADJOURNMENT**

Greg Harris adjourned the Regular Meeting of May 2, 2022 at 11:00 a.m.

\_\_\_\_\_  
Chair

\_\_\_\_\_  
CAO



## Mountain View Regional Waste Management Commission

### Request for Decision

**Meeting Date:** July 25<sup>th</sup>, 2022

**Reference:** 100/2022.02

**TITLE:** 4.2 – 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 current status of ongoing business arising from previous meetings:

#### **4.1.1 – Complete Acquisition of Tana Shredder**

Pursuant to resolution 09-22 (February 2022), the Board directed Administration to proceed with the acquisition of the Tana shredder for the Didsbury landfill. After a lengthy delay in completing the transaction, the acquisition finally closed in late May 2022. The financing delay was primarily due to delays from RBC in generating the leasing/borrowing documents.

The highlights of the lending facility include:

1. Initial principal amount of \$525,944 after inclusion of fees, Bomag valuation and a cash payment of \$300,000 drawn from the recycle reserves fund.
2. Initial interest rate of 1.46% which is a variable rate that will change at the beginning reflecting the current Bank of Canada rate plus 0.25%. The structured loans are through a bankers acceptance which provided the Commission with maximum flexibility in terms of payout options. The more conventional ACFA financing is significantly more restrictive and comes at a higher price. Current rate is approximately 2.75% compared to comparable ACFA financing of 4.69%.
3. Initial payments forecast at \$5,689 per month but will increase with interest rates rising.

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



# Mountain View Regional Waste Management Commission

## Request for Decision

**Meeting Date:** July 25<sup>th</sup>, 2022

**Reference:** 100/2022.03

**TITLE:** 4.2 – Landfill Report on Operations to June 30<sup>th</sup>, 2022

**RECOMMENDATION:**

**THAT the MVRWMC Board accept as information Administration's landfill operations report of tonnage received at the landfill up to June 30<sup>th</sup>, 2022.**

### Background:

Administration's report on landfill operations up to June 30<sup>th</sup>, 2022, including updated graphs for each member and major revenue stream are attached for review.

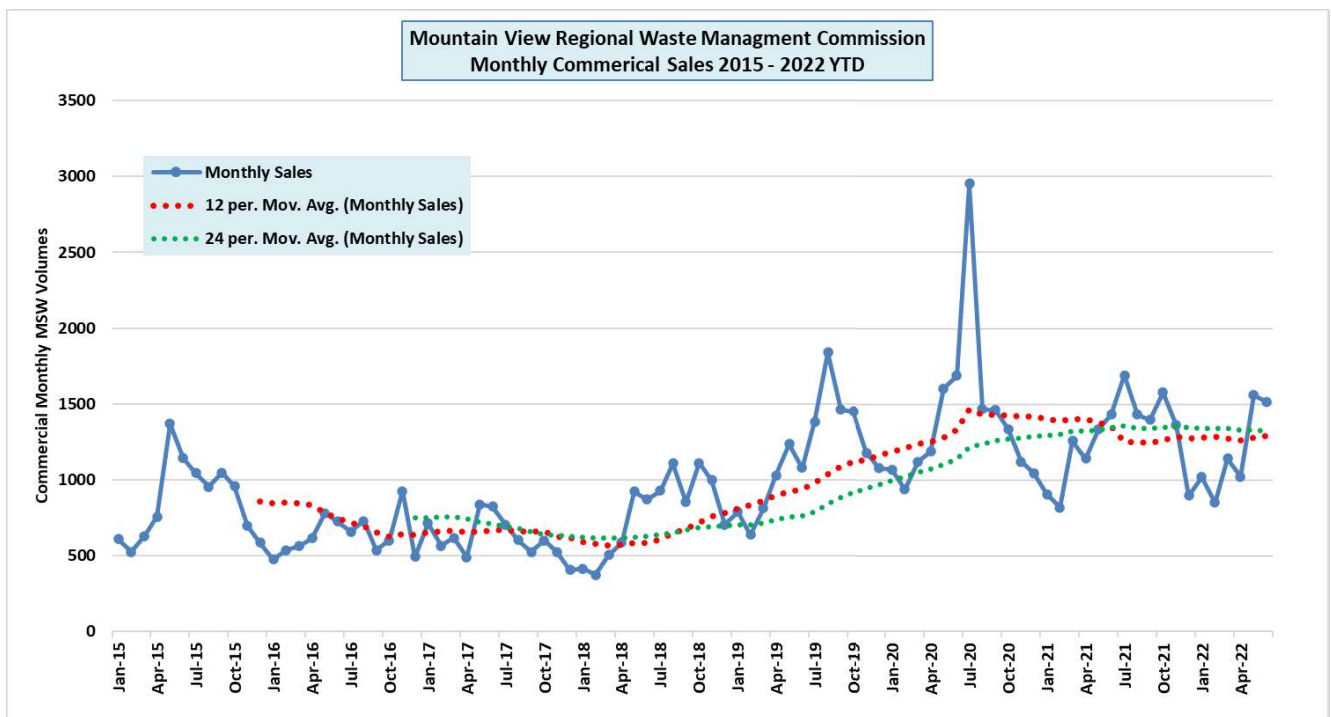
### 2022 Budget Summary Report:

Reported Updated as at: June 30th, 2022	Budget Comparison (Tonnes) - Year to Date				Revenue Comparison (\$) - Year to Date		
	Sales	Budget	Variance	Variance(%)	Sales	Budget	Variance
<b>Commercial Tipping (Uncontracted)</b>	<b>7,115.2</b>	<b>6,750.1</b>	<b>365.1</b>	<b>5.4%</b>	<b>\$675,942</b>	<b>\$641,261</b>	<b>\$34,681</b>
Municipal Tipping - Olds	580.2	643.4	- 63.2	-9.8%	\$55,118	\$61,123	-\$6,005
Municipal Tipping - Sundre	170.3	174.7	- 4.4	-2.5%	\$16,174	\$16,596	-\$422
Municipal Tipping - Cremona	44.3	48.4	- 4.1	-8.4%	\$4,210	\$4,597	-\$386
Municipal Tipping - Didsbury	460.0	486.6	- 26.6	-5.5%	\$43,702	\$46,228	-\$2,526
Municipal Tipping - Carstairs	503.7	514.2	- 10.5	-2.0%	\$47,852	\$48,849	-\$996
<b>Sub-total Municipal Tipping</b>	<b>1,758.5</b>	<b>1,867.3</b>	<b>- 108.8</b>	<b>-5.8%</b>	<b>\$167,057</b>	<b>\$177,392</b>	<b>-\$10,335</b>
Didsbury Transfer	947.2	927.9	19.3	2.1%	\$89,987	\$88,153	\$1,834
Water Valley Transfer Site	193.1	190.0	3.0	1.6%	\$43,443	\$42,758	\$685
Sundre Transfer Site	216.7	215.1	1.6	0.7%	\$48,749	\$48,398	\$351
<b>Sub-total Transfer Station Tipping</b>	<b>1,357.0</b>	<b>1,333.1</b>	<b>23.9</b>	<b>1.8%</b>	<b>\$182,178</b>	<b>\$179,309</b>	<b>\$2,869</b>
Cement	346.9	127.5	219.4	172.1%	\$7,631	\$2,805	\$4,826
Shingles (Now classified as Commercial MSW)	-	278.7	- 278.7	-100.0%	\$0	\$20,066	-\$20,066
Drywall (Now classified as Commercial MSW)	-	39.2	- 39.2	-100.0%	\$0	\$2,825	-\$2,825
Metals	122.2	125.1	- 2.9	-2.3%	\$8,798	\$9,008	-\$210
<b>Sub-total Recycle Sales</b>	<b>469.1</b>	<b>570.5</b>	<b>- 101.5</b>	<b>-17.8%</b>	<b>\$16,429</b>	<b>\$34,704</b>	<b>-\$18,274</b>
<b>HC Contaminated Soil (at \$95/tonne)</b>	<b>233</b>	<b>-</b>	<b>233.0</b>	<b>100.0%</b>	<b>\$22,131</b>	<b>\$0</b>	<b>\$22,131</b>
<b>Total YTD Landfill Sales Summary</b>	<b>10,932.7</b>	<b>10,521.0</b>	<b>411.7</b>	<b>3.9%</b>	<b>\$ 1,063,738</b>	<b>\$ 1,032,666</b>	<b>\$ 31,072</b>

### **Commercial Tonnage:**

As at June 30<sup>th</sup>, 2022, total commercial sales were 7,115 tonnes or 0.7% above the budget target of 7,068 tonnes (including Shingles and Drywall) for this time of year representing 45.7% of the full year 2022 budget of 15,552 tonnes. Overall, commercial sales accounted for 63.4% of total landfill tonnage receipts which is down slightly compared to historical weighting of 65%. Commercial sales remain strong, with only 2020 and COVID impacts exceeding commercial tonnage.

On a positive note, the 12-month moving average of commercial sales has been modestly increasing over the past 9-12 months. This is a positive sign as the shorter-term 12-month moving average is now almost set to cross above the 24-month moving average which is a positive indicator that Commercial tonnage is increasing again over time. As we have talked about in the past, when diesel prices increase, we do see more commercial haulers heading to Didsbury as they will go to the lowest all-in cost option available.



### **Municipal Tonnage:**

In aggregate, municipal MSW tonnage to date collectively are 5.8% below budget expectations to the end of June. With the Town of Olds having less pick-ups in June, this may explain a portion of the shortfall. All member communities are underbudget which is somewhat surprising as the municipal component is historically very consistent and therefore typically easier to forecast.

### **Transfer Stations:**

Combined transfer station receipts to the end of June remain aligned with budget at 1,357 tonnes or 1.8% above budget expectations of 1,333 tonnes. Again, a portion of the shingles and drywall streams may be accounted for in a combination of the transfer stations or commercial tonnage. As these products were classified as municipal waste beginning January 1<sup>st</sup>, 2022, we no longer track the tonnage for shingles or drywall as separate items.

After very strong sales in Q1-2022, Year-to-date tonnage to Didsbury and Sundre have moderated with the transfer stations collectively being 1.8% above budget. We are in the midst of the seasonal peak utilization of the transfer stations, so for now Administration expects tonnage to continue to track closely to budget expectations.

### **Recycle Sales:**

2021 marks the last year of accepting shingles and drywall as “recyclable” markets. As there is no market for the end use products currently, MVRWMC began charging full MSW tipping fee of \$95/tonne in 2022 to account for the landfill airspace consumed by these products.

Receipt of cement continues to surprise to the upside with very strong receipts of 346.9 tonnes received compared to 127.5 tonnes budgeted (172.1% of budget). Recycle products are notoriously hard to forecast, but the budget volumes are generally based on the 3-year moving average with a 5% service factor. With the acquisition of the Tana shredder, Operations have been able to grind the cement locally thereby avoiding the costs of bringing in a 3<sup>rd</sup> party processor to grind the concrete. The crushed product is primarily used on-site for road construction and maintenance.

### **Attachments:**

#### 1. 2022 Monthly Landfill Tonnage Graphs

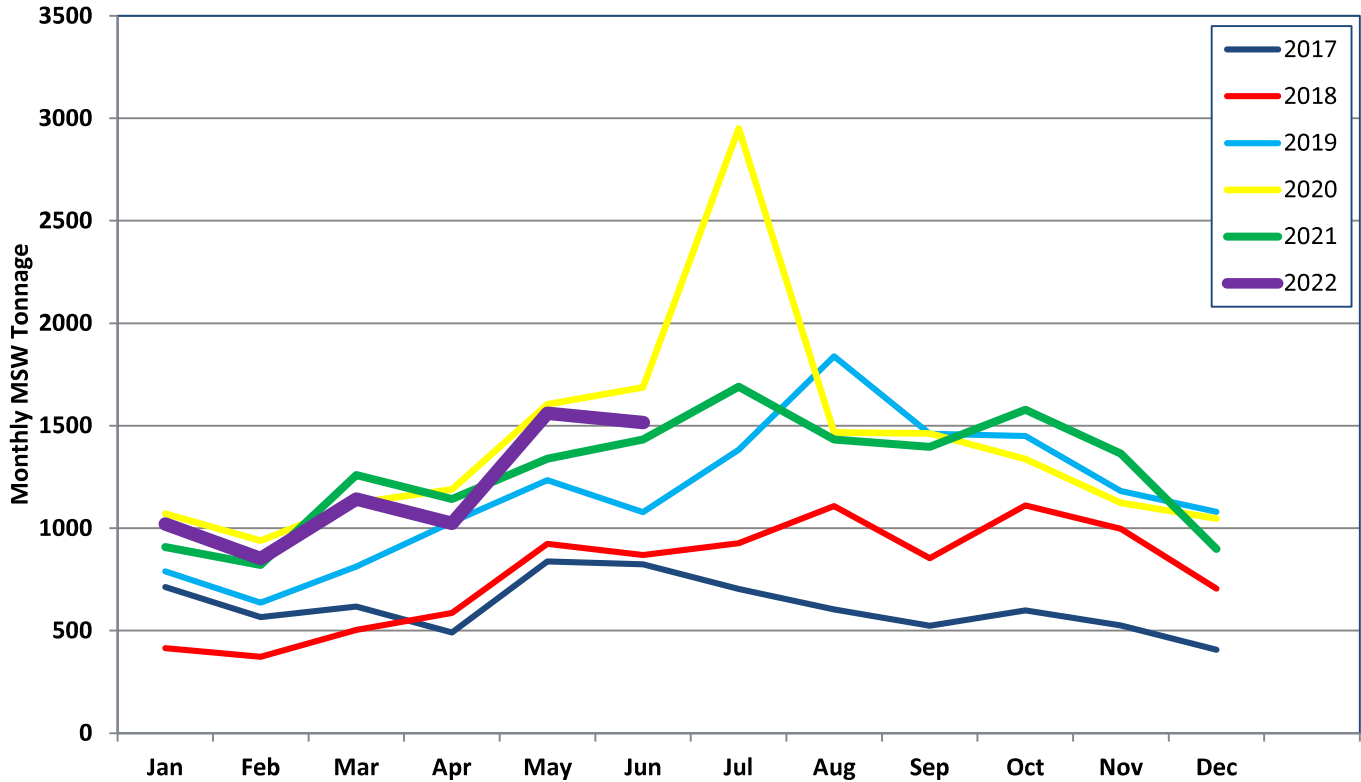
- |               |                      |
|---------------|----------------------|
| a. Commercial | c. Transfer Stations |
| b. Municipal  | d. Recycling         |

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

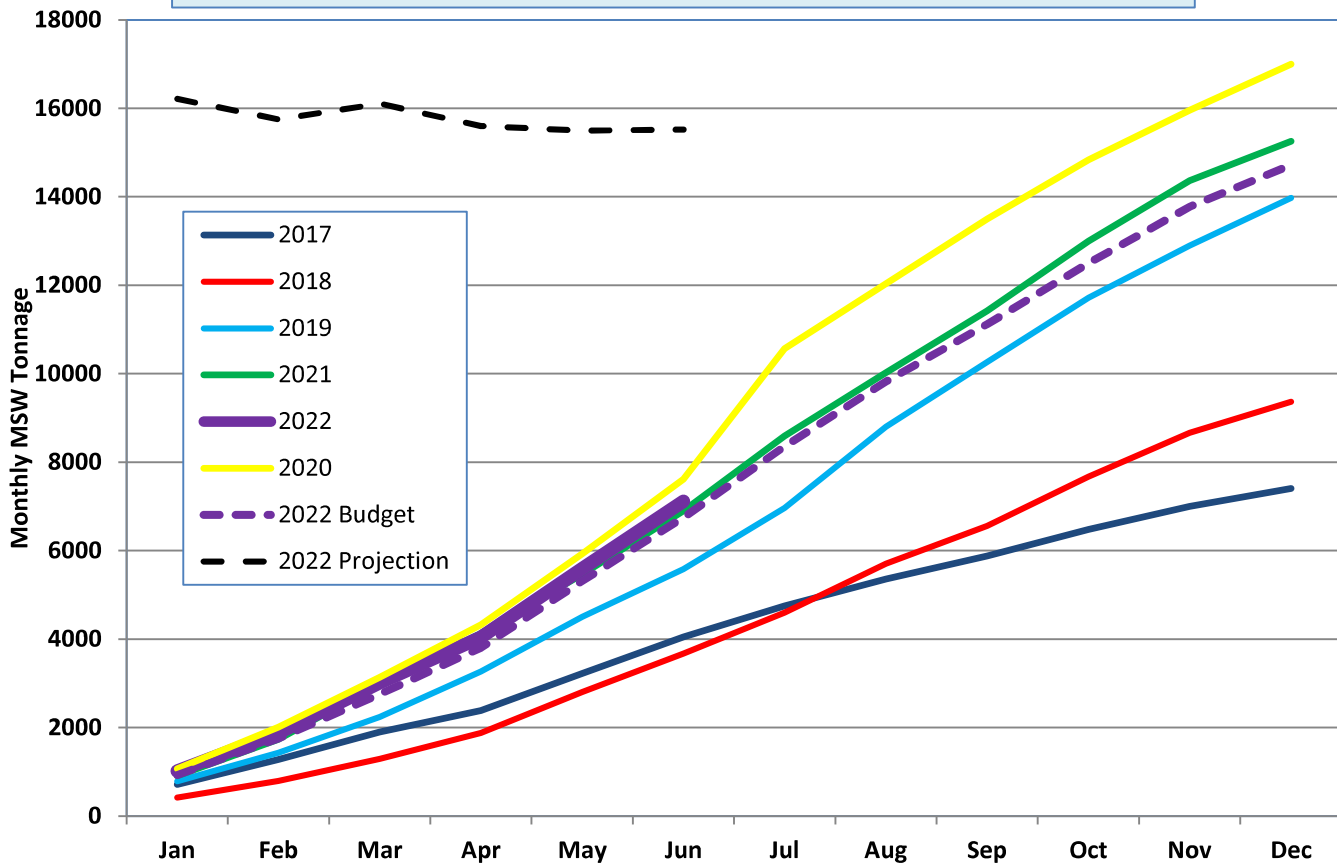
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Reported Updated as at: June 30th, 2022	Budget Comparison (Tonnes) - Projection (P6/12)				Revenue Comparison (\$) - Projection (P6/12)		
	Projection	Budget	Variance	Variance(%)	Projection	Budget	Variance
<b>Commercial Tipping (Uncontracted)</b>	<b>15,521</b>	<b>14,725</b>	<b>796.4</b>	<b>5.4%</b>	<b>\$1,474,529</b>	<b>\$1,398,875</b>	<b>\$75,654</b>
Municipal Tipping - Olds	1,169	1,296	- 127.3	-9.8%	\$111,025	\$123,120	-\$12,095
Municipal Tipping - Sundre	337	346	- 8.8	-2.5%	\$32,035	\$32,870	-\$835
Municipal Tipping - Cremona	94	94	- 0.2	-0.3%	\$8,907	\$8,930	-\$23
Municipal Tipping - Didsbury	901	953	- 52.1	-5.5%	\$85,588	\$90,535	-\$4,947
Municipal Tipping - Carstairs	1,015	1,036	- 21.1	-2.0%	\$96,412	\$98,420	-\$2,008
<b>Sub-total Municipal Tipping</b>	<b>3,515</b>	<b>3,725</b>	<b>- 209.6</b>	<b>-5.6%</b>	<b>\$333,967</b>	<b>\$353,875</b>	<b>-\$19,908</b>
Didsbury Transfer	2,007	1,935	72.3	3.7%	\$190,697	\$183,825	\$6,872
Water Valley Transfer Site	397	391	6.3	1.6%	\$89,384	\$87,975	\$1,409
Sundre Transfer Site	444	441	3.2	0.7%	\$99,944	\$99,225	\$719
<b>Sub-total Transfer Station Tipping</b>	<b>2,849</b>	<b>2,767</b>	<b>82</b>	<b>3.0%</b>	<b>\$380,025</b>	<b>\$371,025</b>	<b>\$9,000</b>
Cement	750	311	438.6	141.0%	\$16,491	\$6,842	\$9,649
Shingles	-	748	- 748.0	-100.0%	\$0	\$53,856	-\$53,856
Drywall	-	79	- 79.0	-100.0%	\$0	\$5,688	-\$5,688
Metal	255	261	- 6.1	-2.3%	\$18,355	\$18,792	-\$437
<b>Sub-total Recycle Sales (Including Metals)</b>	<b>1,005</b>	<b>1,399</b>	<b>- 394.5</b>	<b>-28.2%</b>	<b>\$34,846</b>	<b>\$85,178</b>	<b>-\$50,332</b>
<b>HC Contaminated Soil (at \$95/tonne)</b>	<b>233</b>	<b>-</b>	<b>233.0</b>	<b>0.0%</b>	<b>\$22,131</b>	<b>\$0</b>	<b>\$22,131</b>
<b>Total Projected Landfill Sales Summary</b>	<b>23,123</b>	<b>22,616</b>	<b>507.1</b>	<b>2.2%</b>	<b>\$ 2,245,497</b>	<b>\$ 2,208,953</b>	<b>\$ 36,544</b>

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

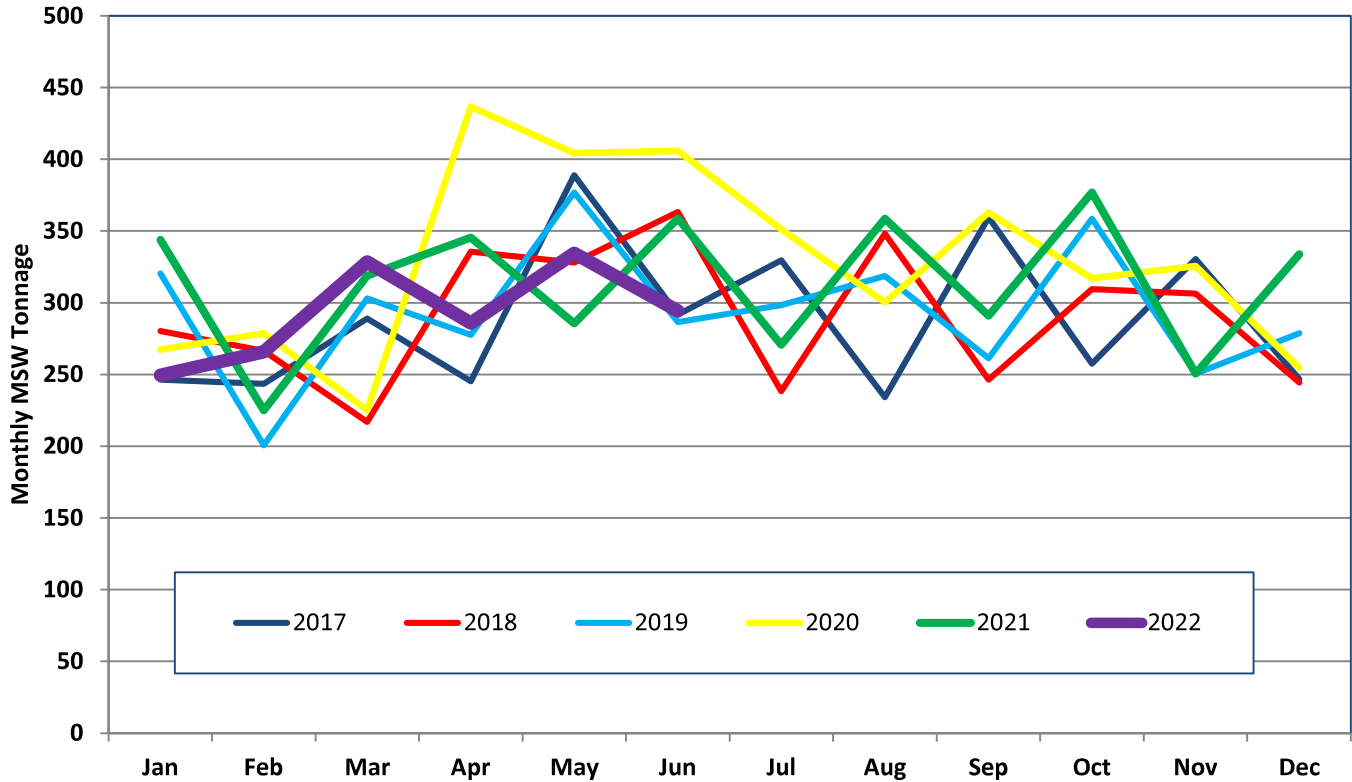


## Mountain View Regional Waste Management Commission Total Commercial - Cumulative YTD MSW Tonnage

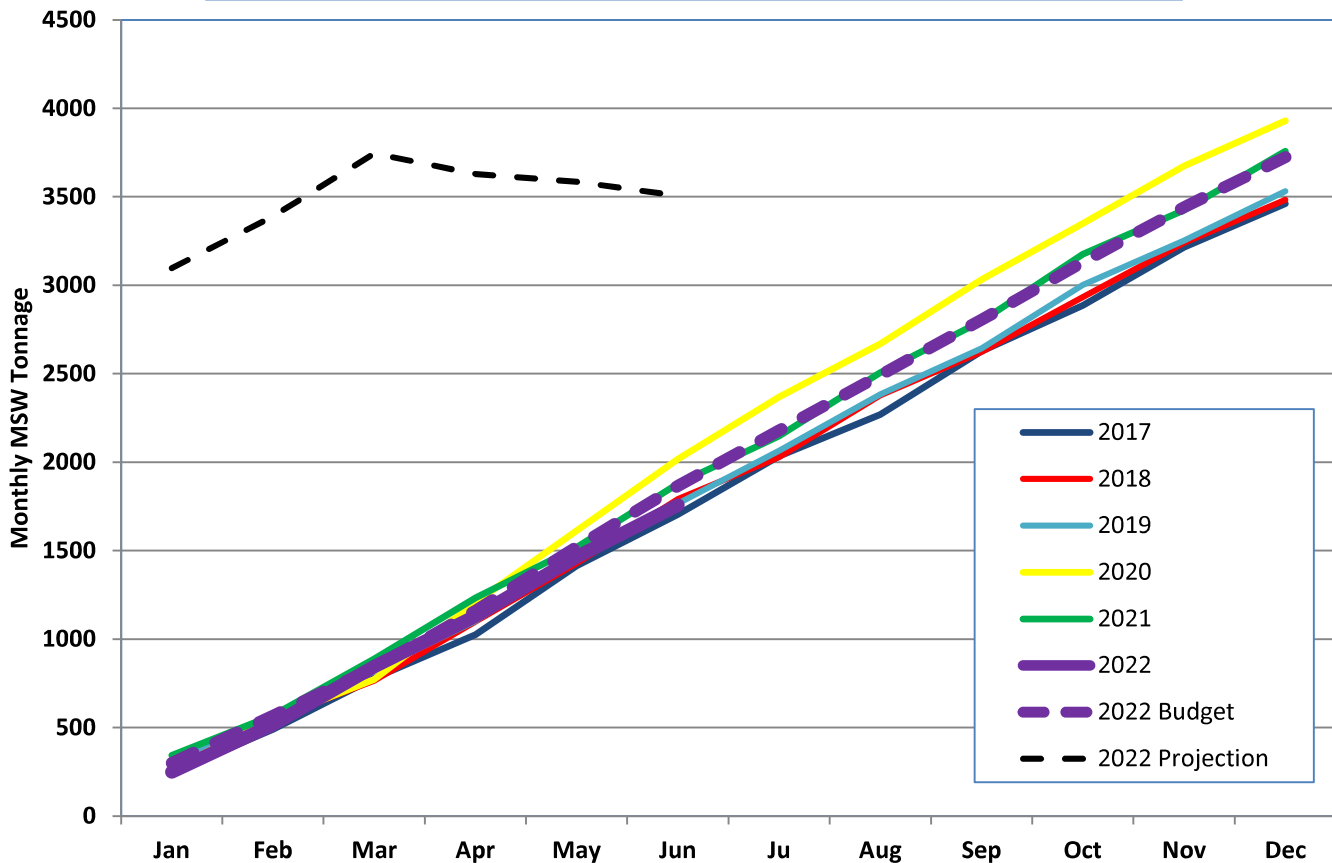




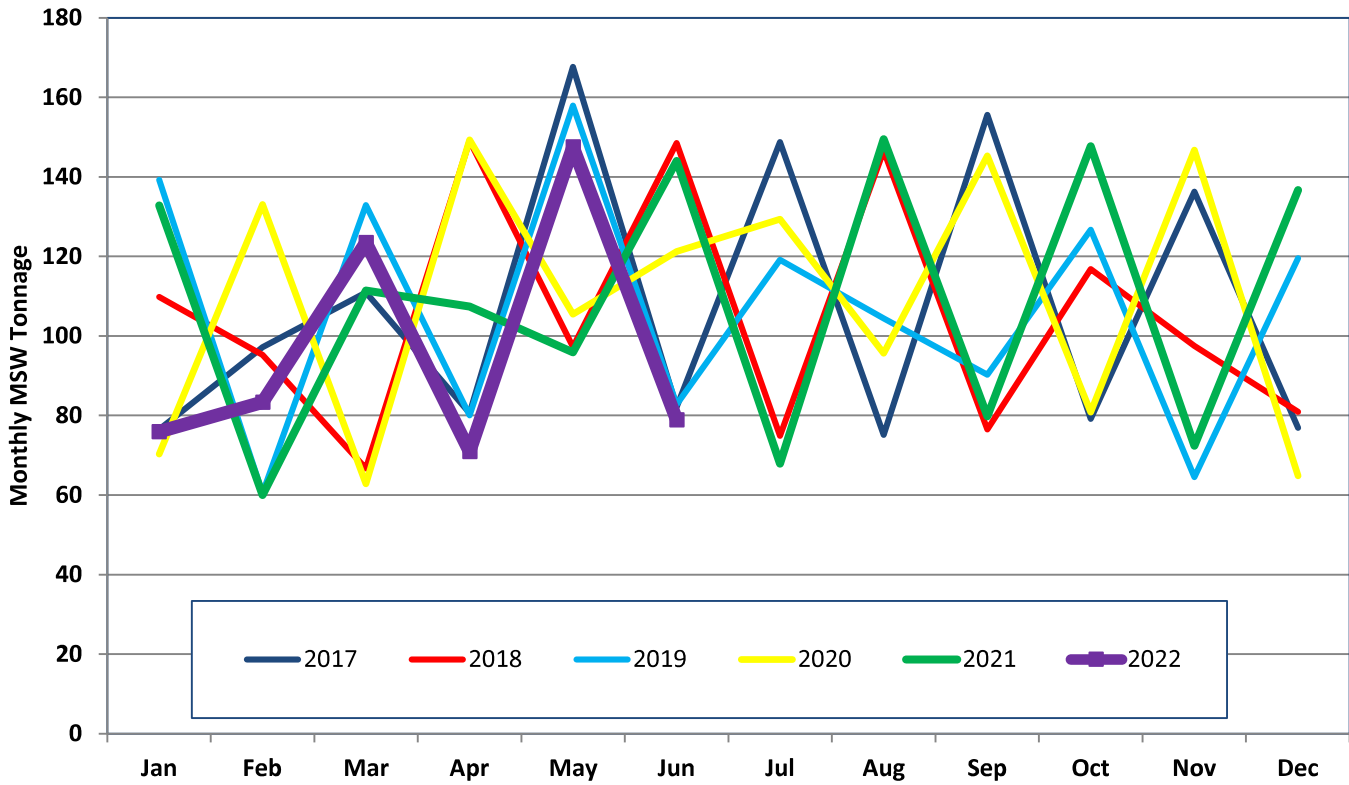
### Mountain View Regional Waste Management Commission Total Class 2 Municipal Waste - Historical Monthly MSW Tonnage



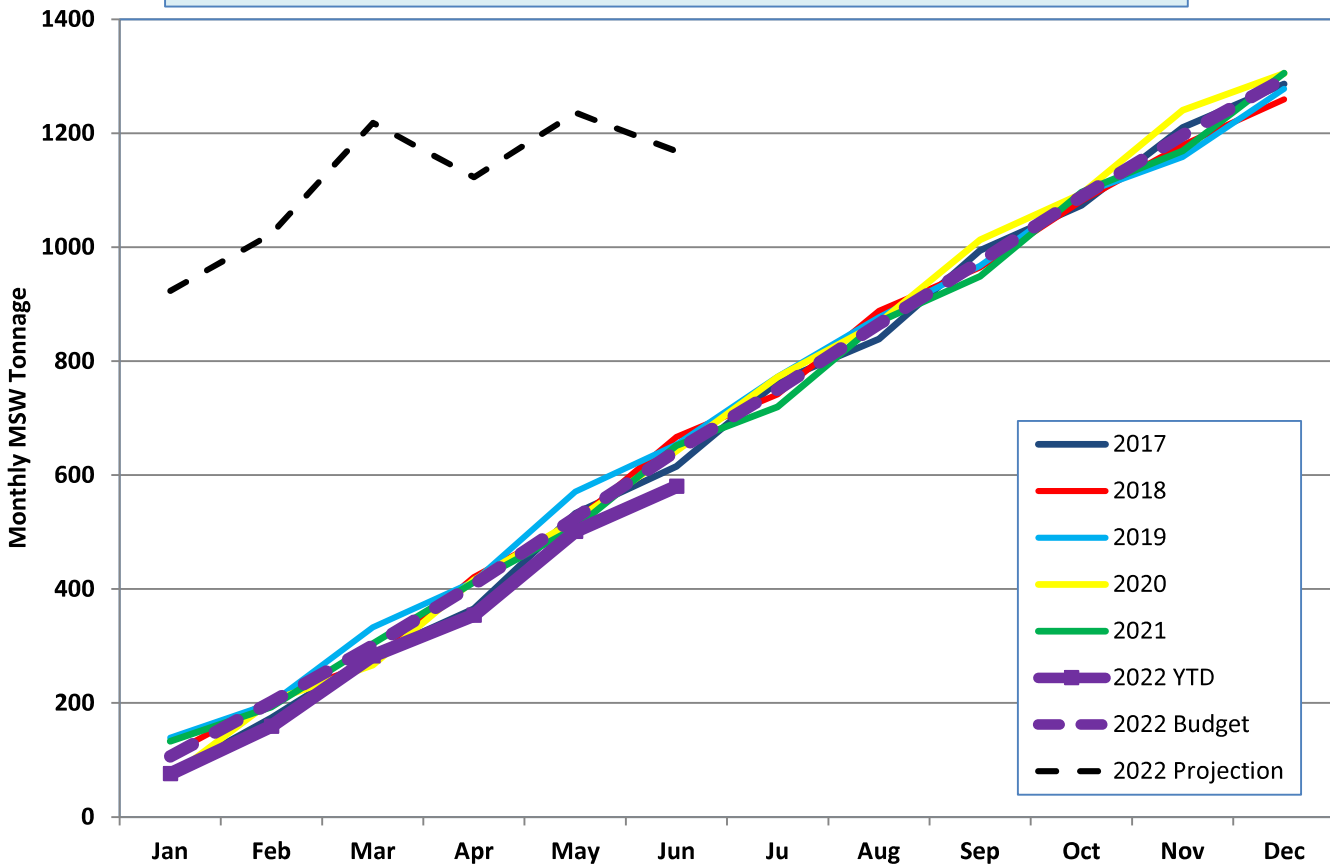
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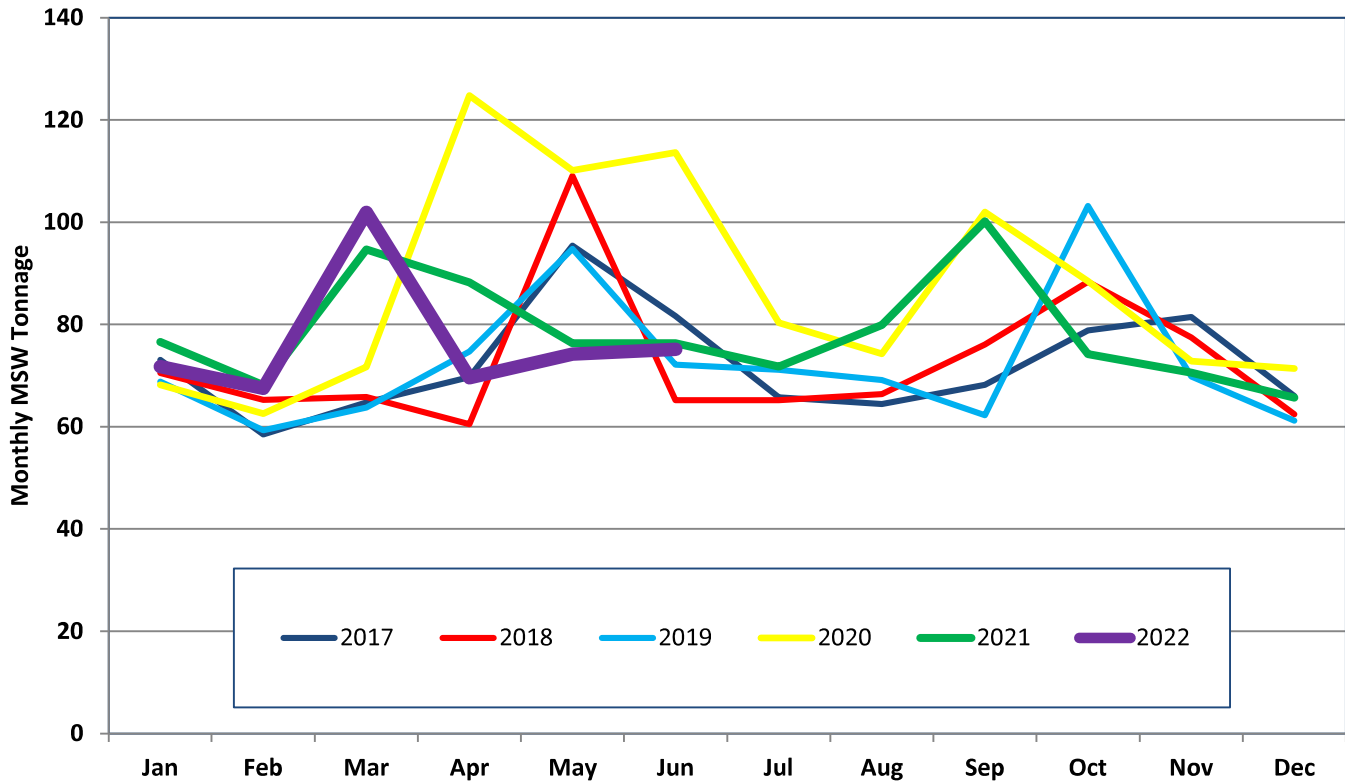
## Mountain View Regional Waste Management Commission Olds - Historical Monthly MSW Tonnage



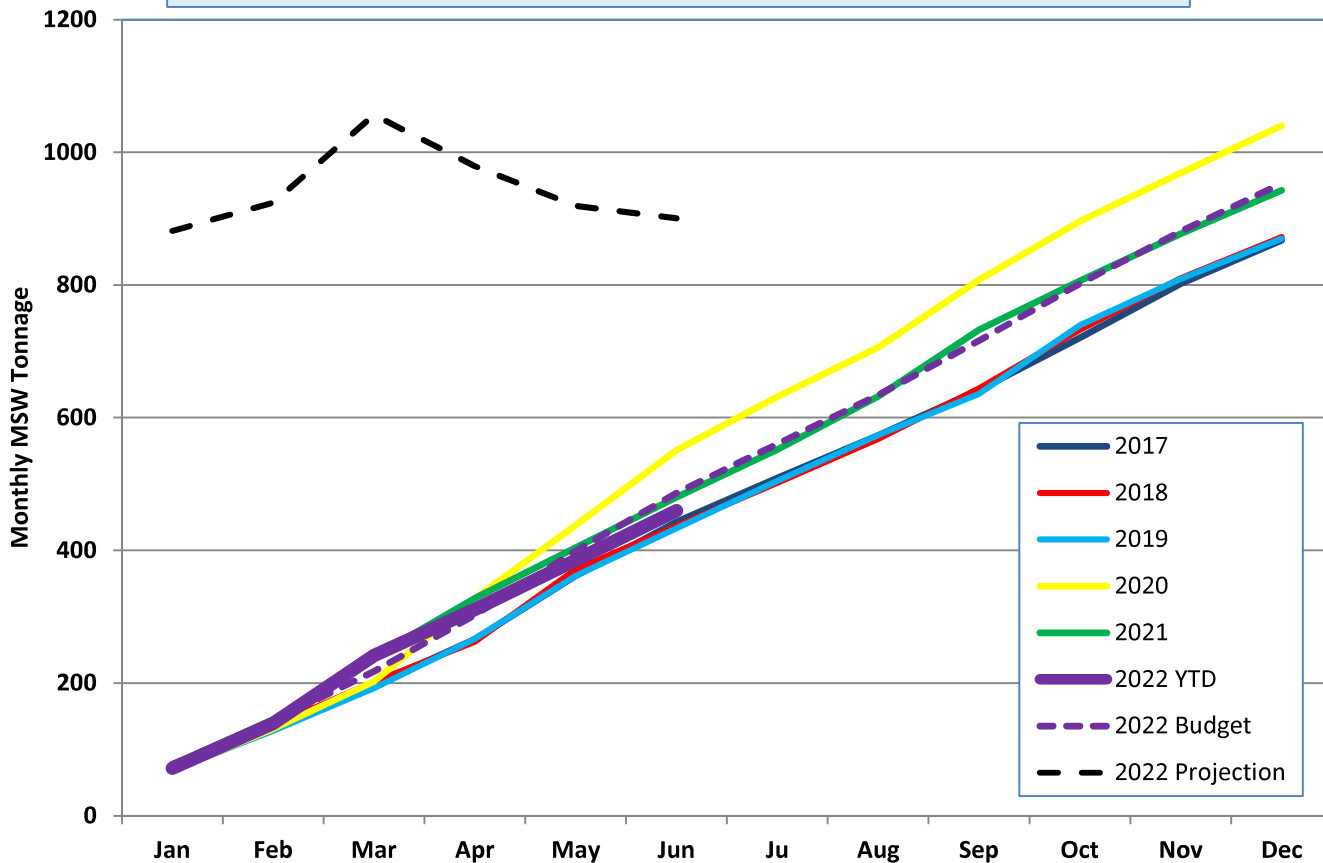
## Mountain View Regional Waste Management Commission Olds - Cumulative YTD MSW Tonnage



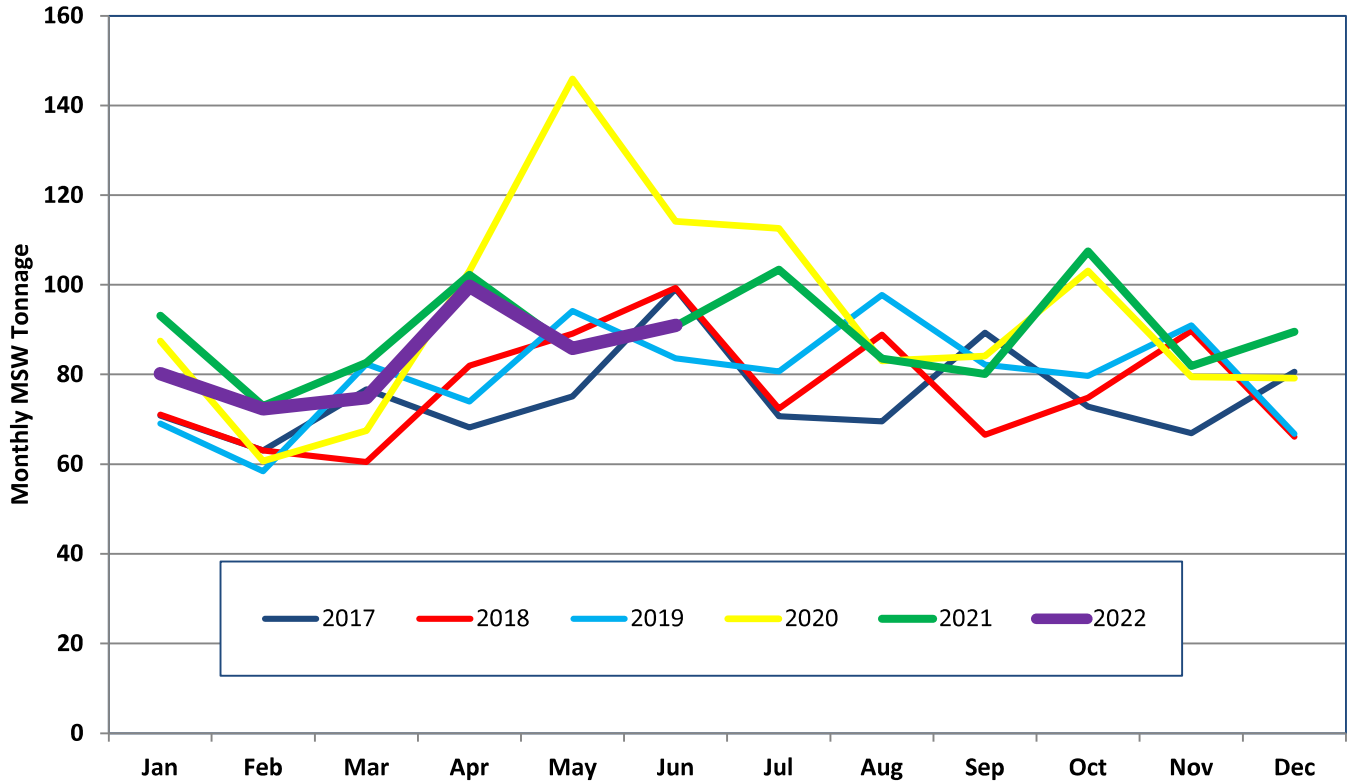
## Mountain View Regional Waste Management Commission Didsbury - Historical Monthly MWS Tonnage



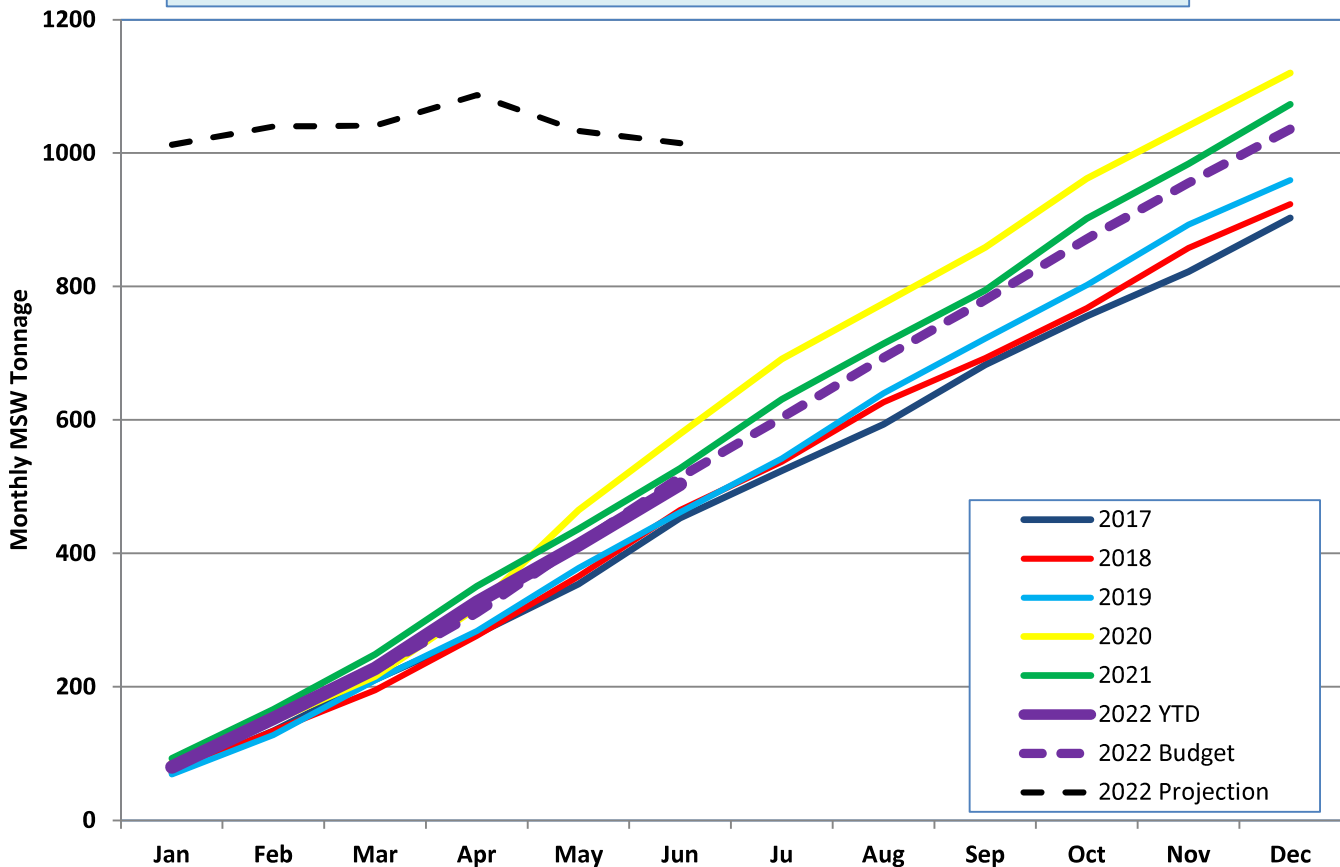
## Mountain View Regional Waste Management Commission Didsbury - Cumulative YTD MSW Tonnage



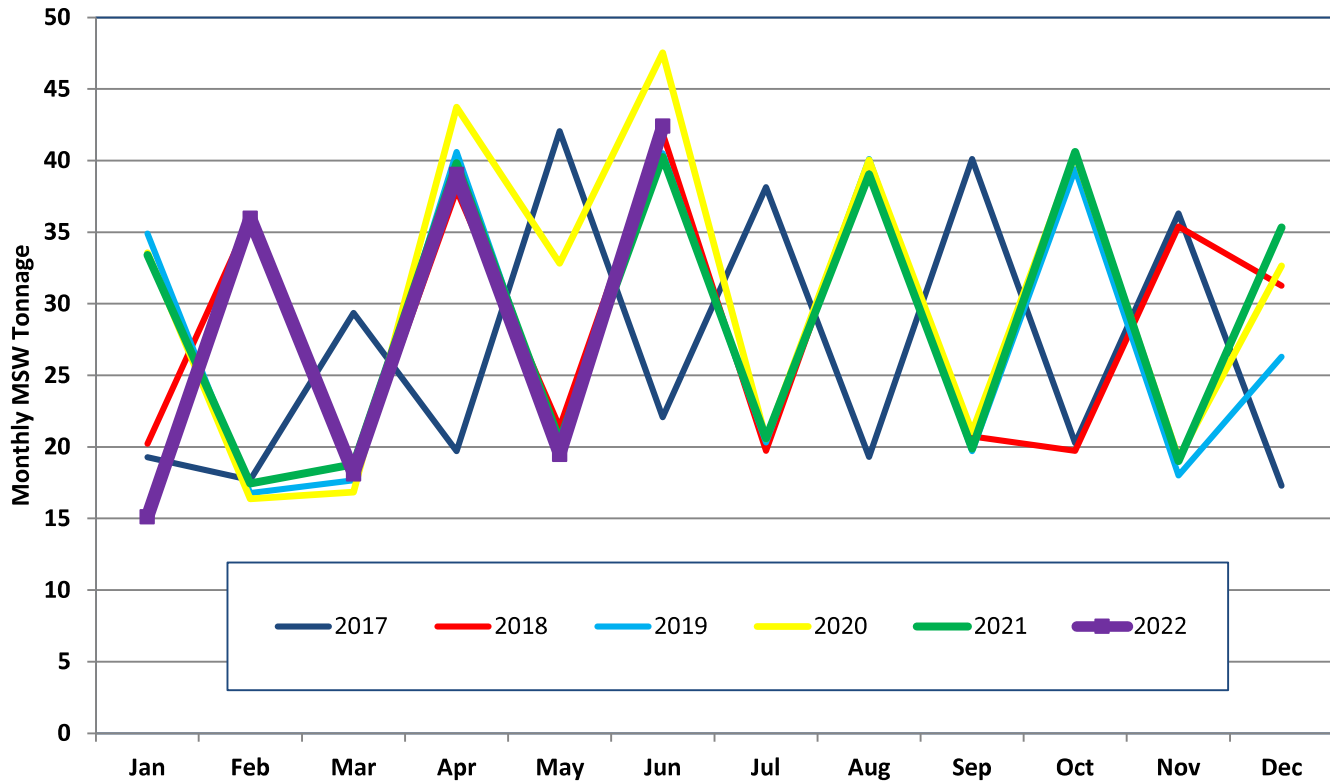
## Mountain View Regional Waste Management Commission Carstairs - Historical Monthly MSW Tonnage



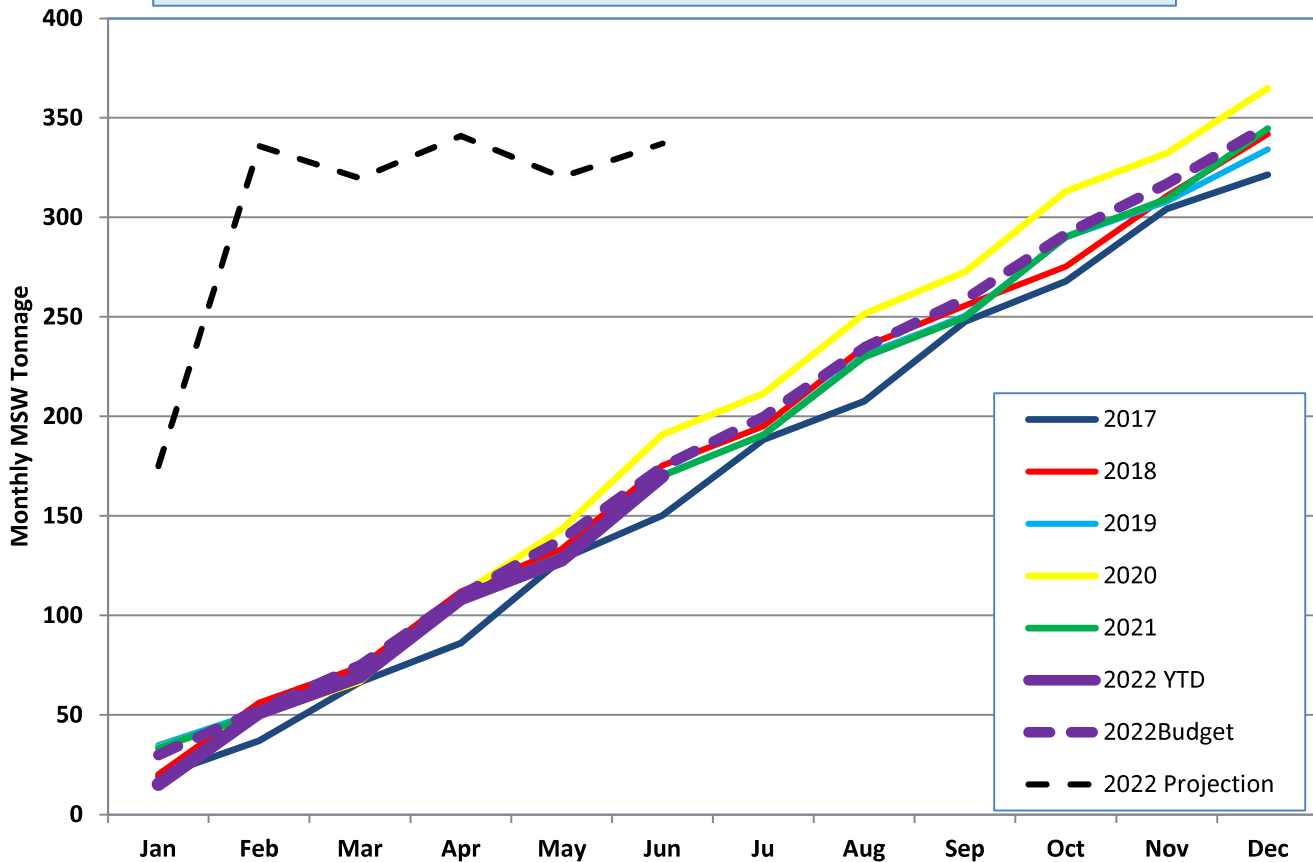
## Mountain View Regional Waste Management Commission Carstairs - Cumulative YTD MSW Tonnage



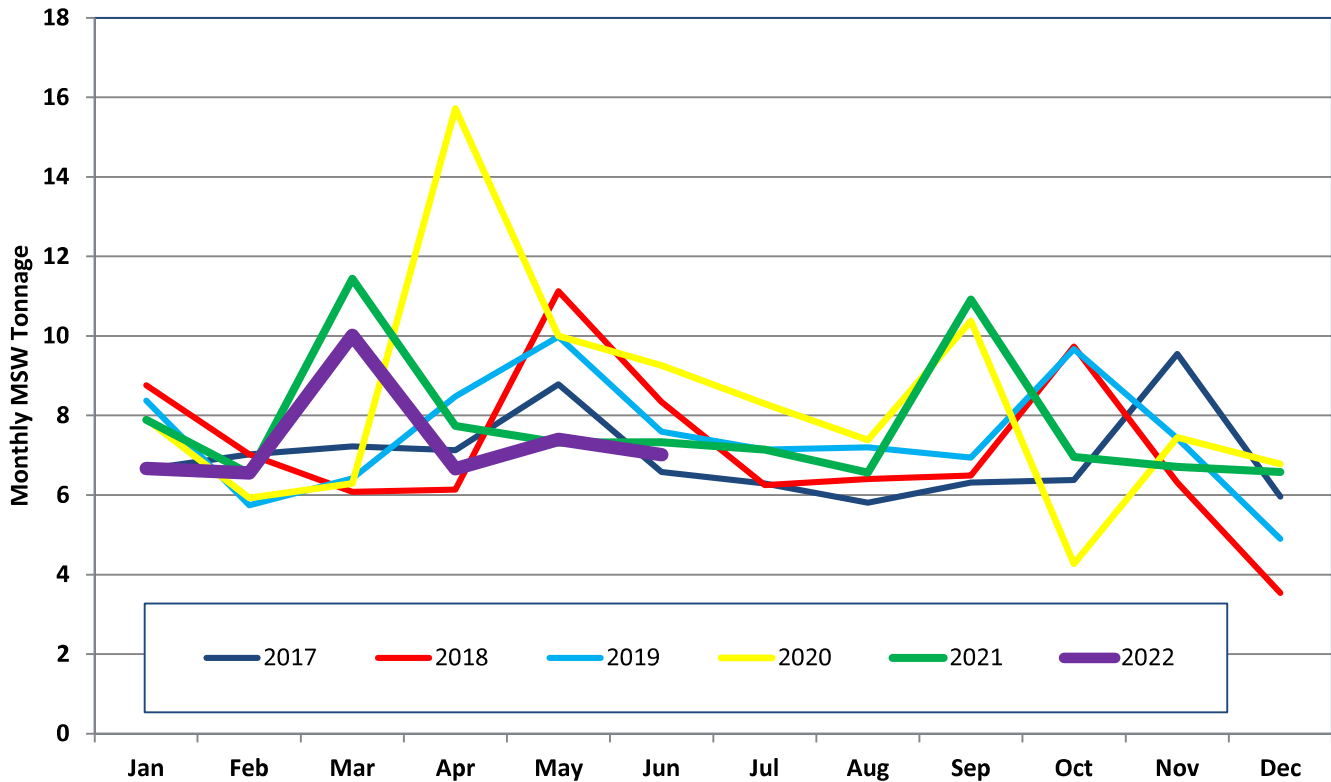
## Mountain View Regional Waste Management Commission Sundre - Historical Monthly MSW Tonnage



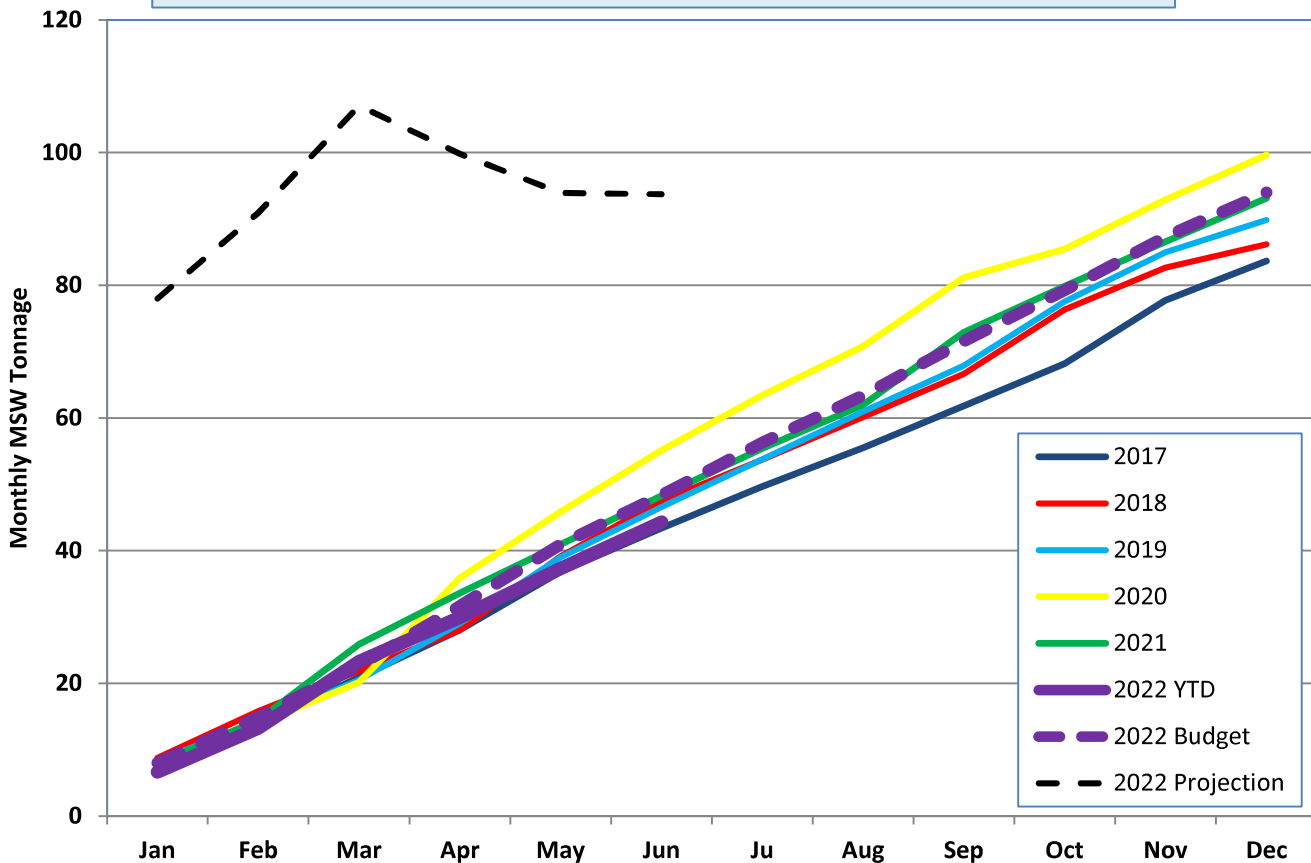
## Mountain View Regional Waste Management Commission Sundre - Cumulative YTD MSW Tonnage



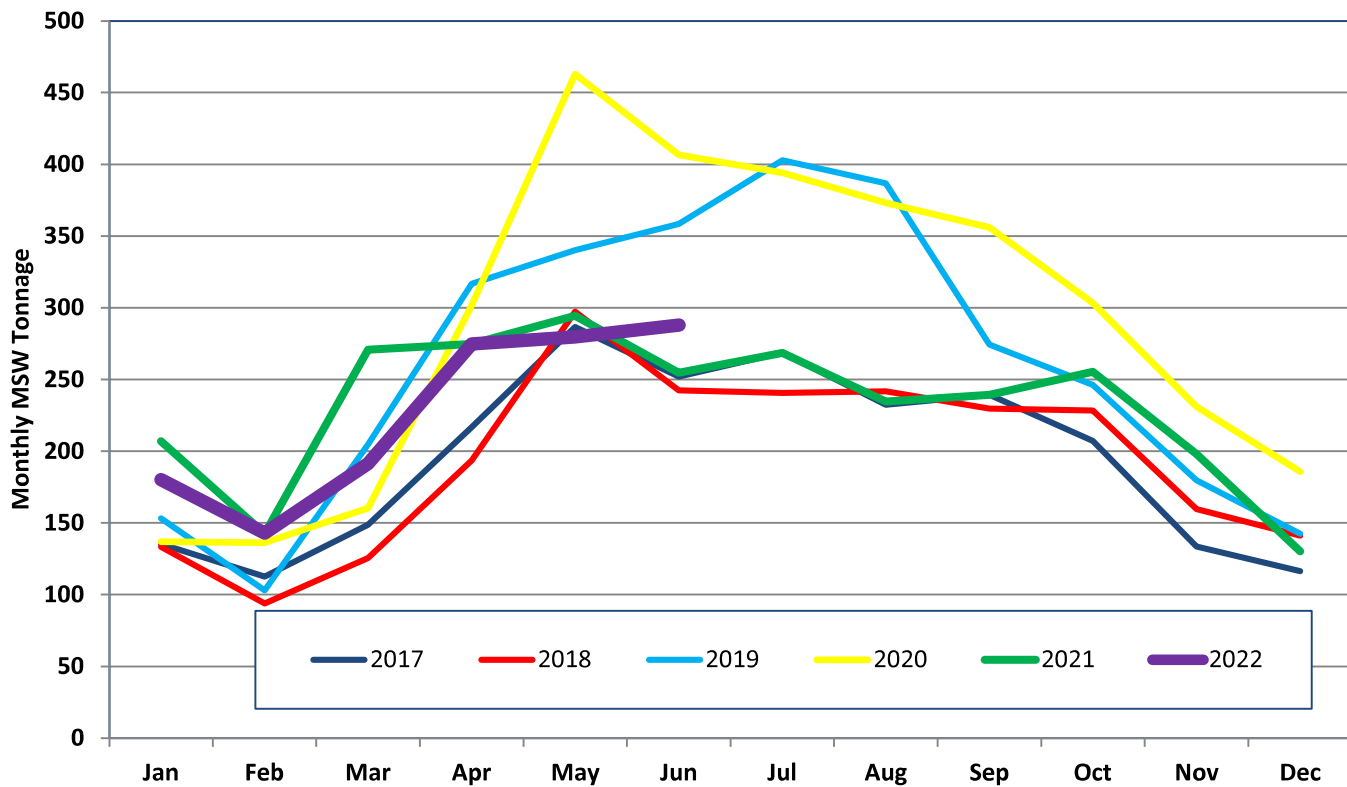
## Mountain View Regional Waste Management Commission Cremona - Historical Monthly MSW Tonnage



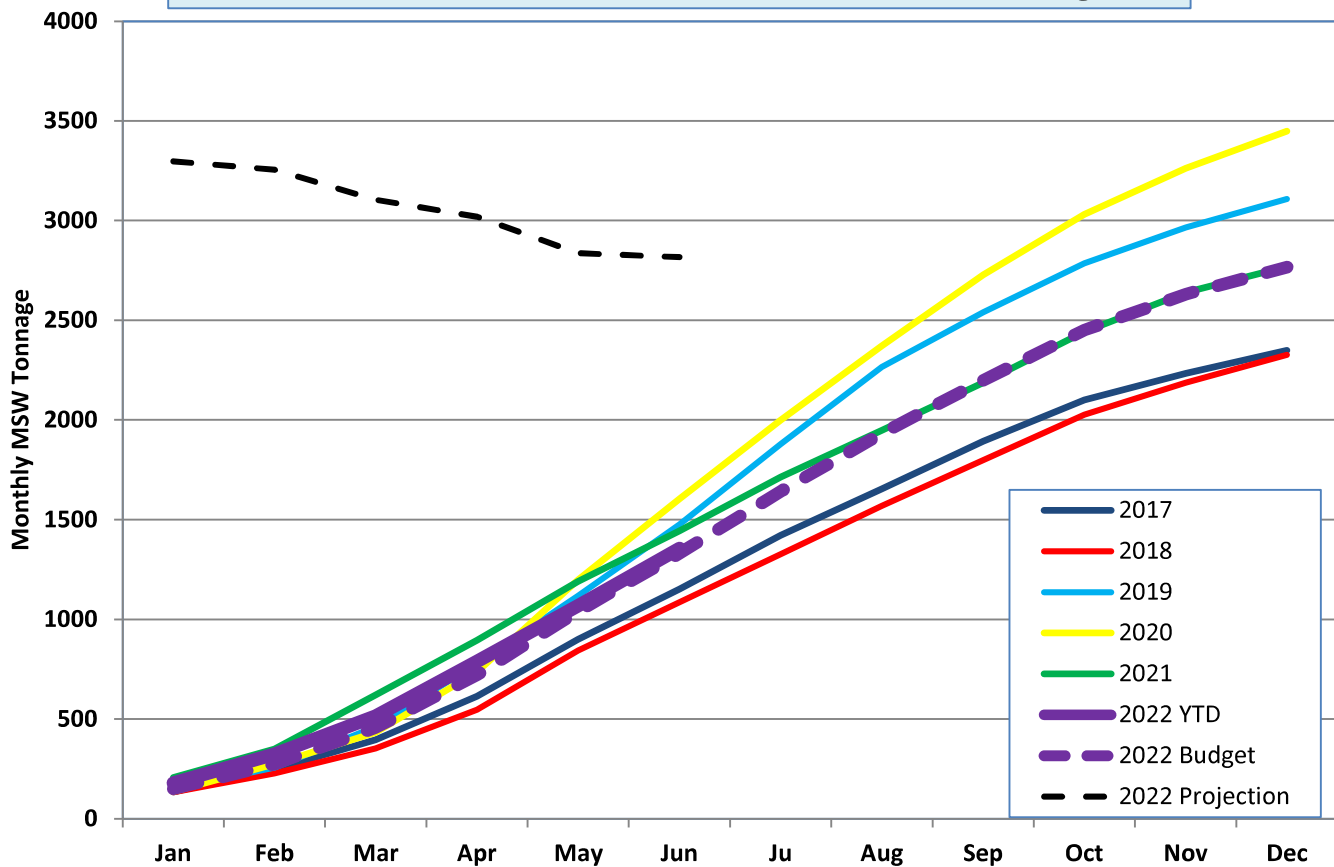
## Mountain View Regional Waste Management Commission Cremona - Cumulative YTD MSW Tonnage



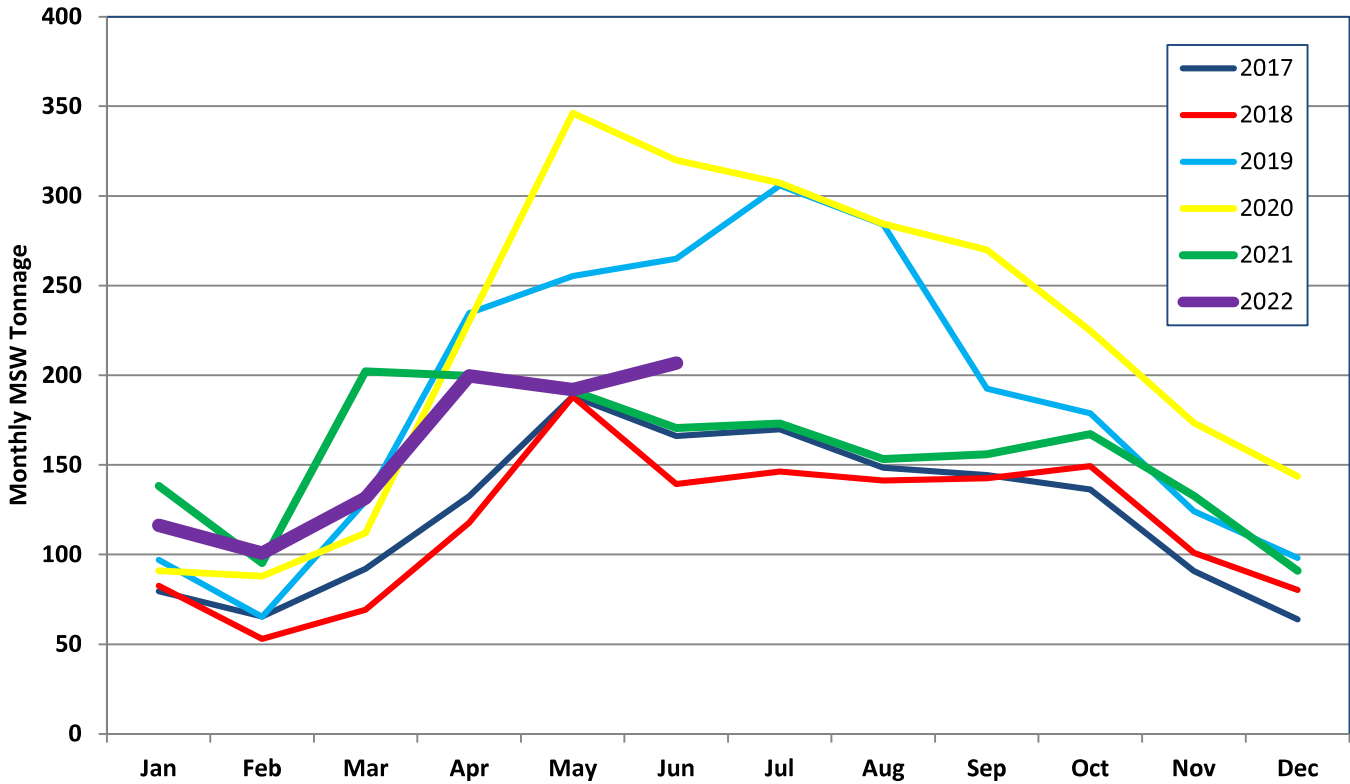
## Mountain View Regional Waste Management Commission Transfer Stations - Historical Monthly MSW Tonnage



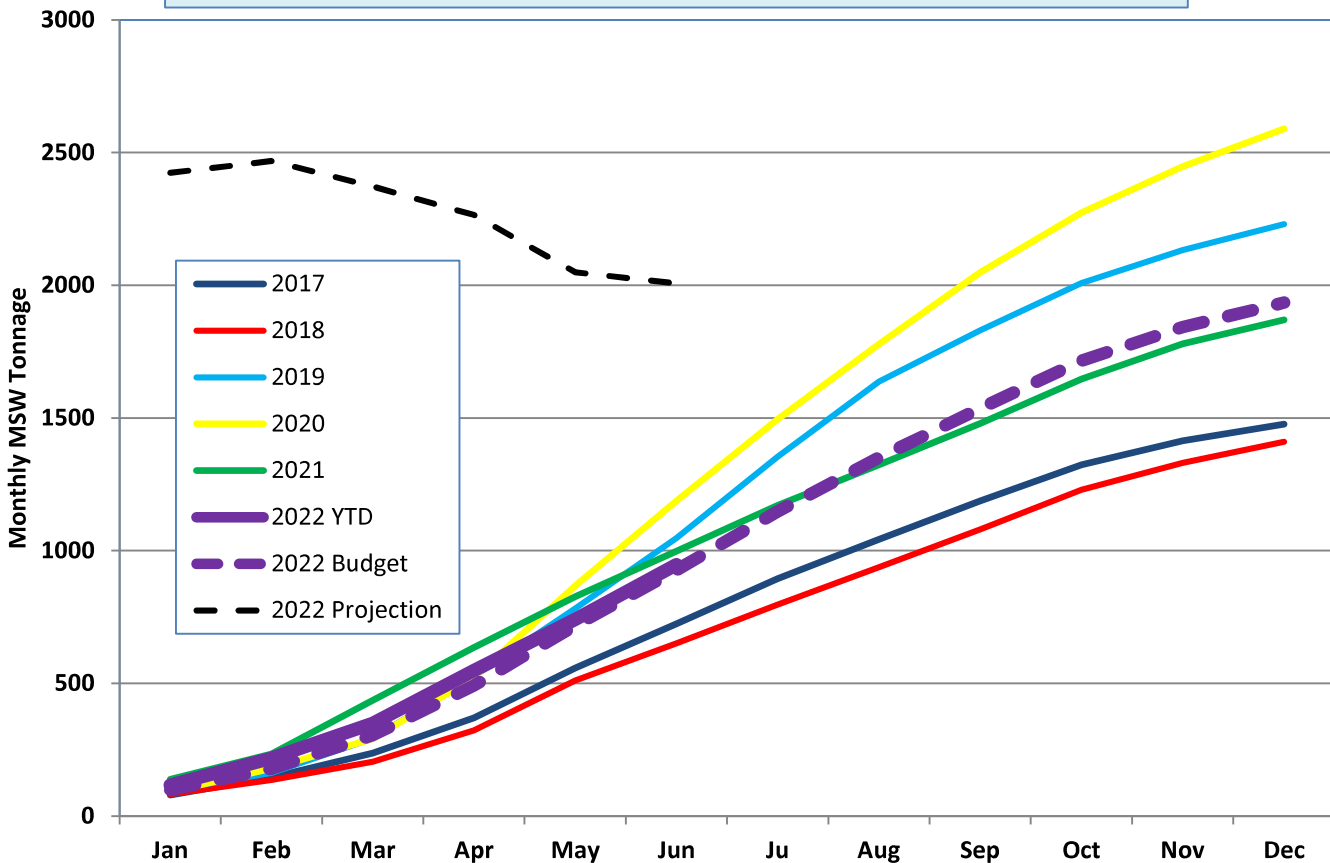
## Mountain View Regional Waste Management Commission Transfer Stations - Cumulative YTD MSW Tonnage



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

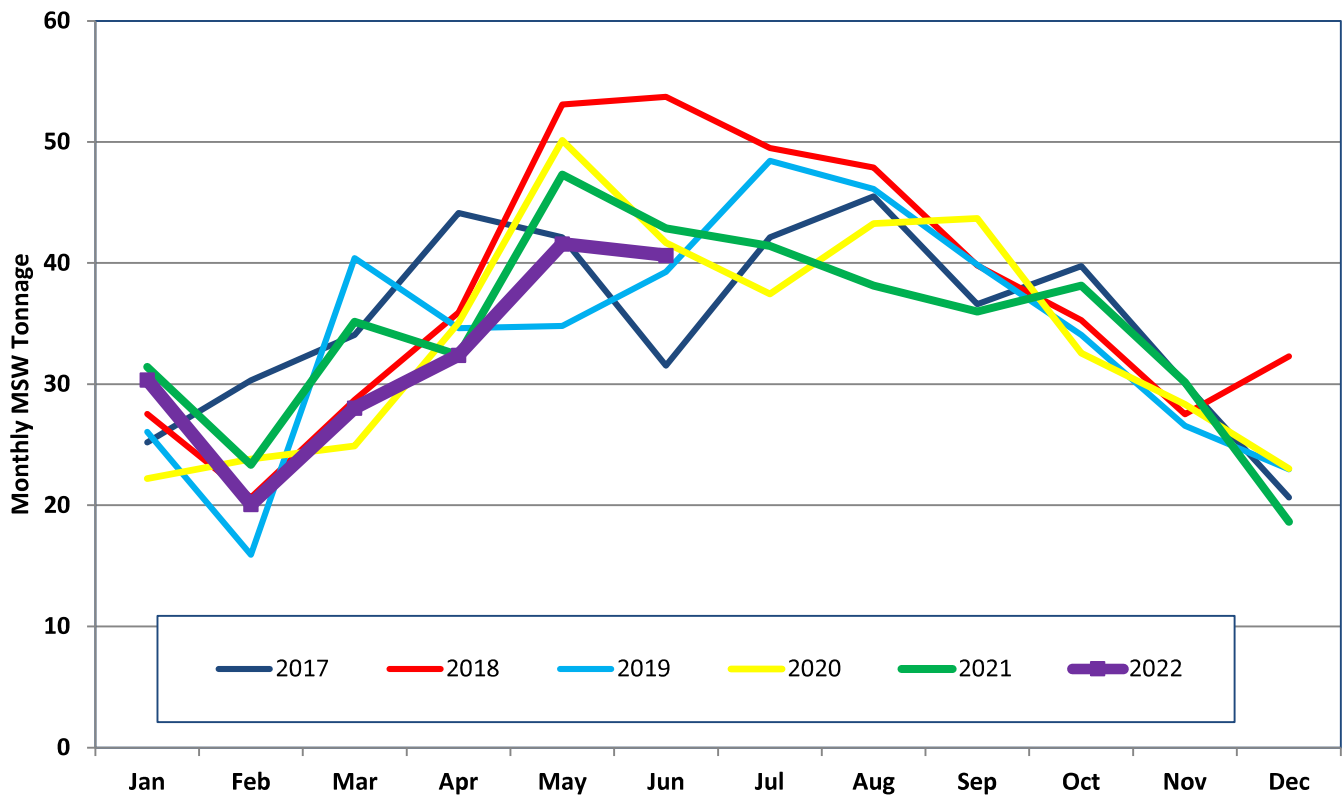


## Mountain View Regional Waste Management Commission Didsbury TS- Cumulative YTD MSW Tonnage

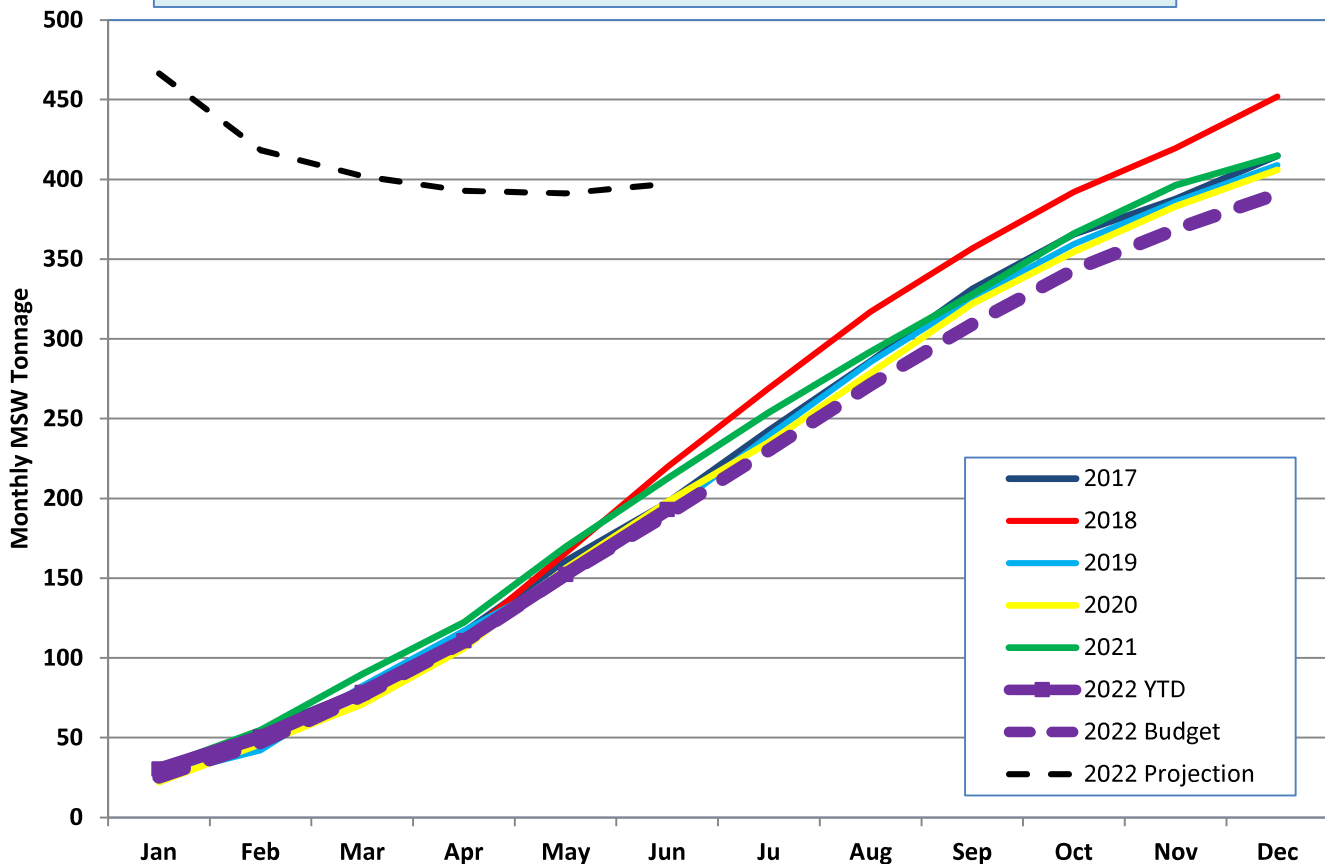




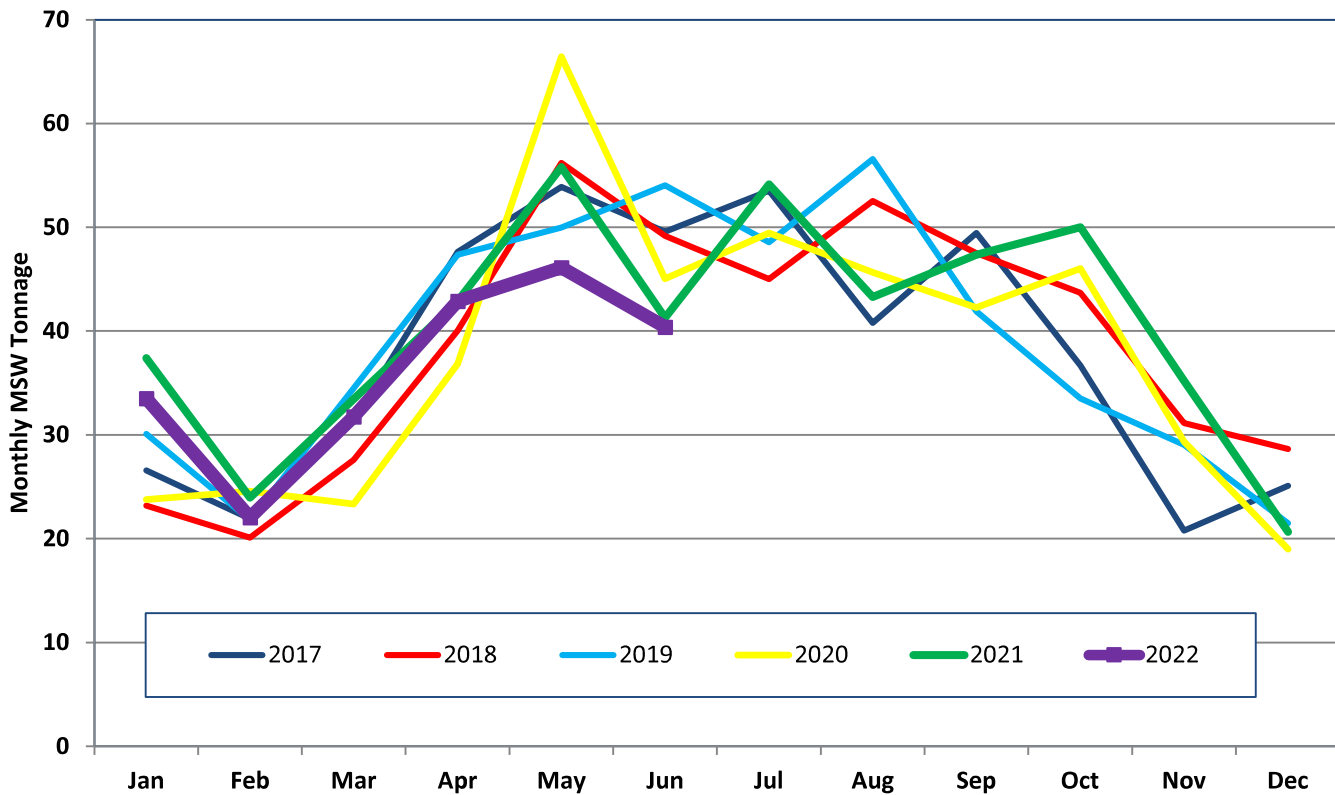
## Mountain View Regional Waste Management Commission Water Valley TS - Historical Monthly MSW Tonnage



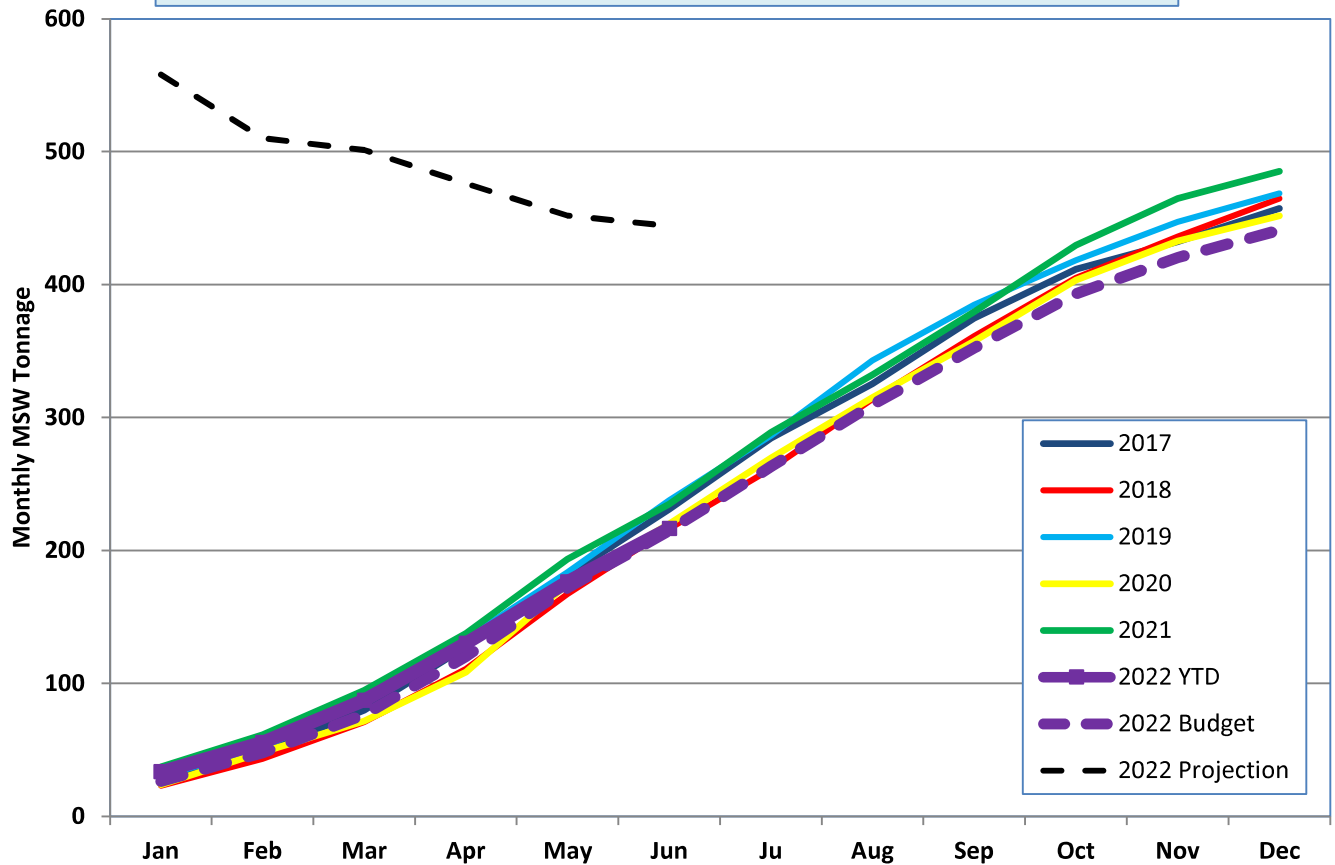
## Mountain View Regional Waste Management Commission Water Valley TS - Cumulative YTD MSW Tonnage



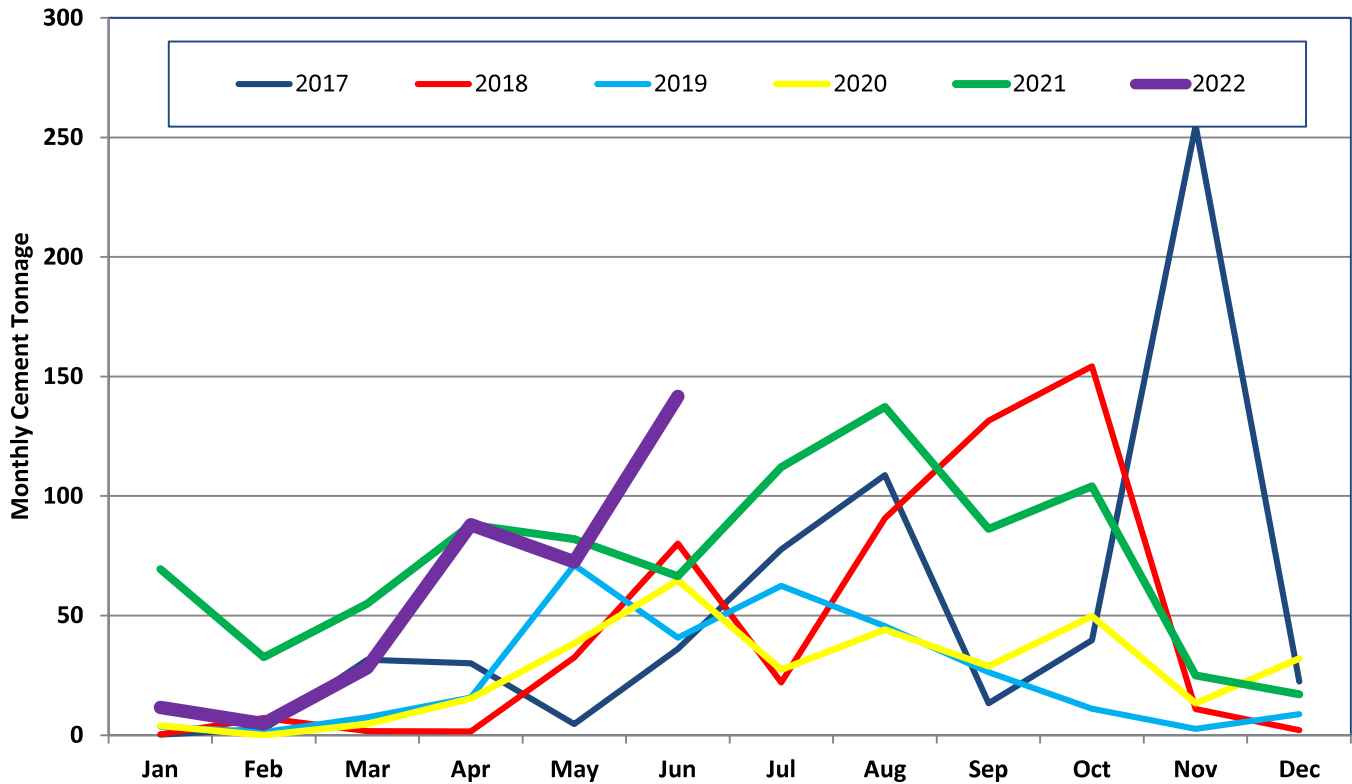
## Mountain View Regional Waste Management Commission Sundre TS - Historical Monthly MSW Tonnage



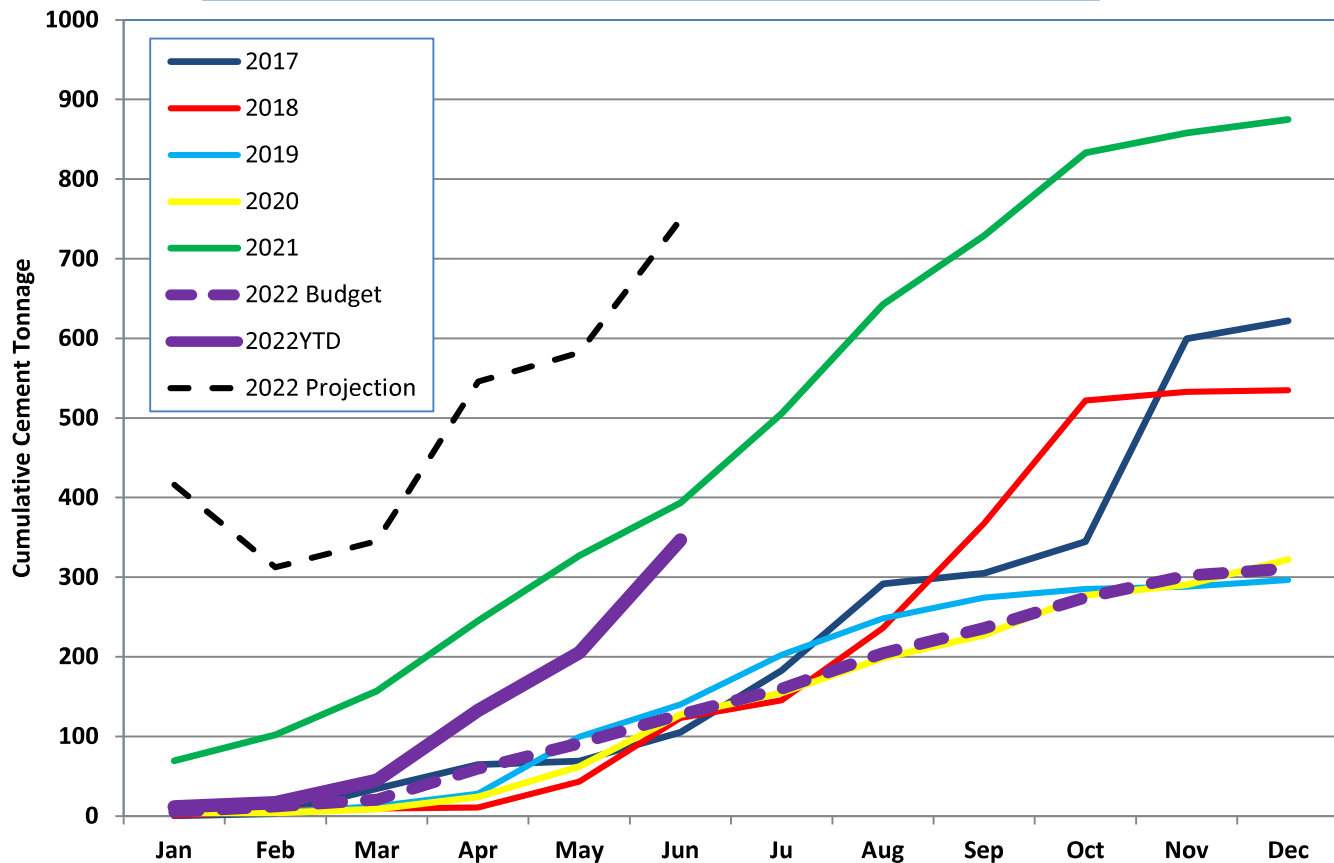
## Mountain View Regional Waste Management Commission Sundre TS - Cumulative YTD MSW Tonnage



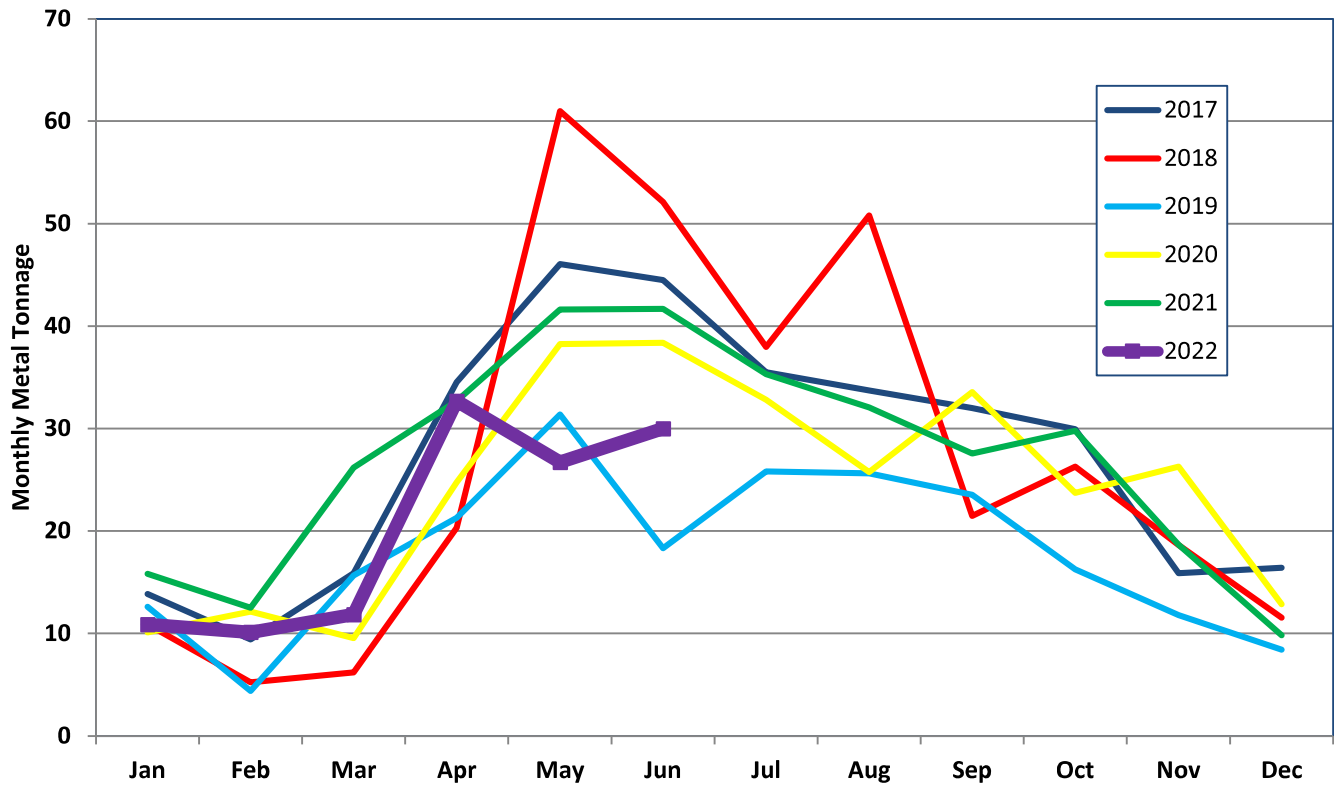
# Mountain View Regional Waste Management Commission Didsbury TS - Historical Cement Tonnage



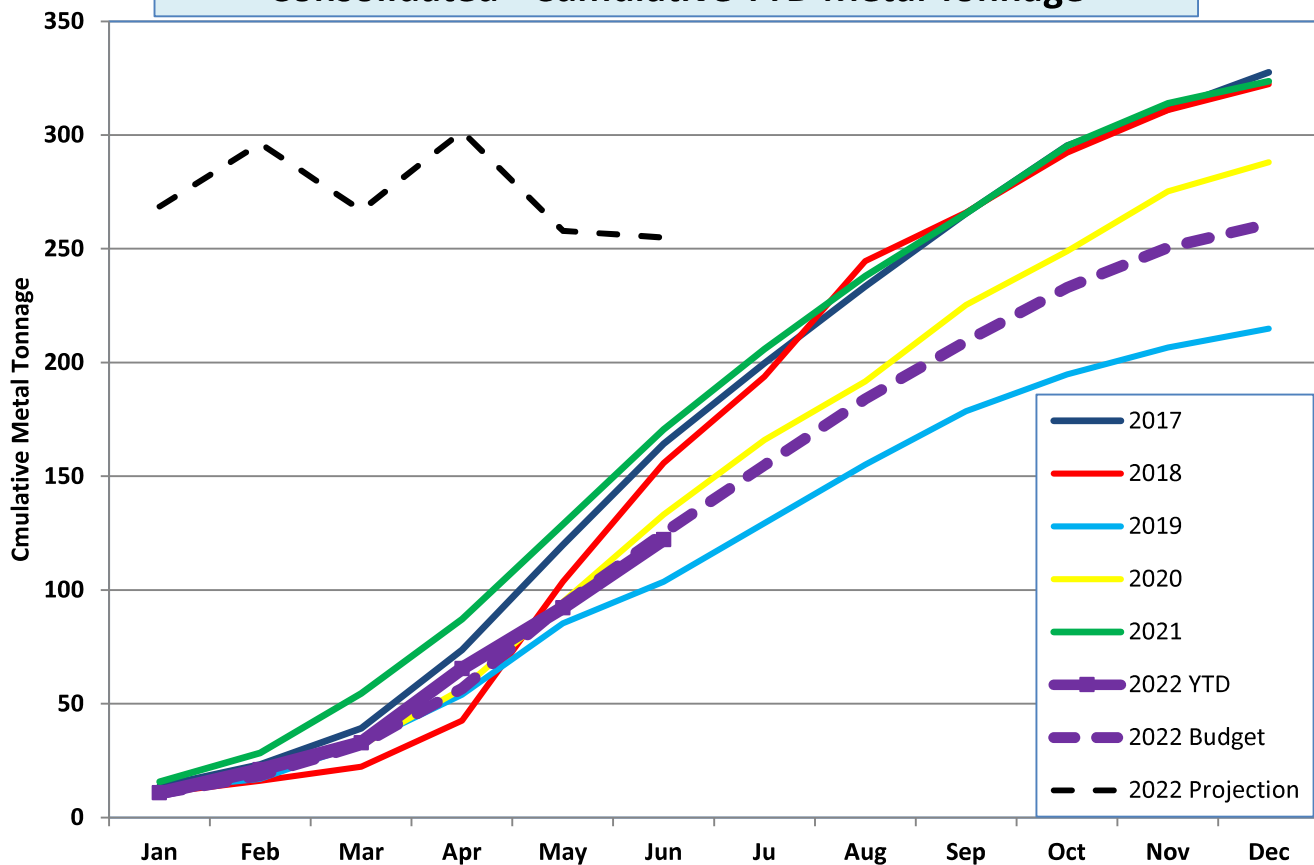
# Mountain View Regional Waste Management Commission Didsbury TS - Cumulative YTD Cement Tonnage



# 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

### Request for Decision

**Meeting Date:** July 25<sup>th</sup>, 2022

**Reference:** 100/2022.03

**TITLE:** 4.3 – Financial Report as at June 30<sup>th</sup>, 2022

#### **RECOMMENDATION:**

**THAT the MVRWMC Board accept as information the financial report (Unaudited) for the Commission as at June 30<sup>th</sup>, 2022.**

#### 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.

#### 2022 Financial Highlights as at June 30<sup>th</sup>, 2022:

- **Total revenue of \$1.48 mm is 45% of full year 2022 budget of \$3.265 mm, compared to 50% expected for this point of the year. The stated revenue includes a loss on disposal for the Bomag of \$0.215 mm, adjusting for the non-cash loss the revised revenue increases to \$1.70 mm or 52% of budget.**
  - The budget costs reflect the changes approved in February reflecting the revision to include the purchase of the Tana shredder and the changes to operating costs as approved at the February 25<sup>th</sup>, 2022 meeting.
  - Landfill revenue YTD is 21% of budget generating \$1.13mm for the period. Commercial tipping fees accounted for 73% of total tipping fees. As discussed in the landfill operations report section, the revenue from shingles and drywall will be included in the general tipping fees (Commercial) account. Reported revenue also includes the sales from the Didsbury transfer station.
  - Municipal revenue from MSW receipts is \$146,351 year-to-date, or 42% of budget. Budget comparison by municipality: 39% for Olds, 49% for Sundre, 40% for Carstairs, 40% for Cremona, and 44% for Didsbury, compared to 50% expected for this time of year.

- Total reported revenue includes \$428,297 for municipal fee for services which represents the quarterly amount charged collectively to all Commission members.
- ***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 \$1.49 mm are at 19% of the 2022 budget of \$3.20 mm, costs are generally slightly below budget expectations reflecting the seasonality of the business. Landfill expenses are below budget (to be discussed below) primarily due to lower contract services related to lower costs of leased equipment due to retirement of Masson's shredder in Q1-2022.**
  - Administration: \$223,881 (49%)
  - Transfer Site: \$206,144 (47%)
  - Recycling expenses: \$285,225 (51%)
  - **Landfill expenses: \$1,000,404 (48%)**
- **Cash flow deficit estimated to the end of Q2-22 is \$63,376 which includes the loss on disposal of capital assets. Adding the capital loss back on increases operating cash-flow to a surplus of \$151,224 before accounting for capital purchases.**
- **Administration Cost Centre:**
  - Total administration expenses YTD are \$223,881 or 49% compared to 2022 budget of \$453,348.
  - Most cost categories are at or near budget provision with office rent being the only category above the 50% provision. Personnel related expenses reflect the number of pay period in the first half.
  - Meals, accommodation, and training expense are slightly higher than budget reflecting training session and seminars ended by staff in H1-2022.
- **Transfer Stations Cost Centre:**
  - Total MSW revenue for the transfer stations (excluding municipal fee for service) was \$92,881 or 50% of budget. Combined with the municipal fees received to date, total revenue is \$212,859 or 50% of budget.
  - Transfer site expenses YTD of \$206,144 or 47% of budget. The key cost component of contract hauling is running at 53% of budget. Utilities at 59% of budget, primarily due to higher prices for gas and electricity combined with increasing carbon tax, delivery fees and other fees.
  - Year-to date the Transfer Stations are running at a small surplus of \$6,714.

- **Recycling Cost Centre:**

- Recycling revenue (excluding municipal fee for service) is \$37,597 or 56% of budget (after allocating mattress revenue to landfill). Including municipal fees, combined Recycle revenue to date is \$287,115 or 58% of budget.
- Recycling expenses YTD of \$285,225 or 51% of budget. Contract services at 50% are related to contract hauling and represent the largest cost for this business unit. Recycle processing fees are slightly above budget at 61%. This is related to a combination of the amount of material received and higher costs from the processors.
- Year-to-date the Recycling segment has generated \$12,039 of positive cash-flow compared to a full-year budget surplus of \$14,770.

- **Landfill Cost Centre:**

- Landfill revenue is \$1.12 mm or 50% of budget. As reported in the landfill operations report, commercial tonnage remains essentially on track with municipal revenue below budget. During the quarter a load of hydrocarbon soil generating \$22,131 in sales was received. While we accept hydrocarbon soil loads, we do not budget for these volumes as we charge full landfill tipping fees of \$95/tonne. We will be proposing a budget provision for HC Soil to attract a small amount of material to Didsbury in 2023.
- Mattress fees generated \$12,880 in revenue, or 1288 units' year to date for an average of 10.2 mattresses received per average operating day. Administration will be recommending a nominal fee be introduced in 2023 to be charged on "softs" including couches and chairs. Furniture is also being shredded as similar to mattresses they weigh very little but consume significant amount of airspace volume.
- Revenue from leases on farmland at 57% or \$9,207 reflect a portion of the lease payments being paid in Q1-2022. All other revenue streams are within forecast expectations.
- Landfill expenses YTD of \$1.0 mm or 45% of budget. Contract services at \$117,1267 or 52% of budget reflect the reduced rental fees from not operating Masson's shredder. Higher equipment maintenance costs (64% of budget) reflect expected maintenance costs of the shredder plus regular scheduled maintenance on major equipment.
- Despite the very wet month of June, leachate related costs of 36,889 or 30% of budget. The month of June alone accounted for well over half of the expenses. Trucking costs were slightly higher than normal due to trucking to Bowden as the SRDRWC Olds lift station was closed on three occasions due to flooding.
- Diesel costs are slightly above budget at \$71,519 or 52%. While the \$/litre price is well above budget estimates, total use of diesel is lower than forecast. This is primarily due to not utilizing the rental shredder in the first part of the year/
- Year-to-date the Landfill business unit has generated a net cash-flow surplus of \$118,649 compared to a budgeted surplus of \$50,157. The surplus reflects the expanded margins because of strong commercial revenue and below budget operating expense in H1-2022.

Attachments:

1. June 2022 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 JUNE 30, 2022 (UNAUDITED)**

	Annual Budget	YTD Actuals	Difference	% Budget
<b>Revenue</b>				
Administration	\$ 11,500	\$ 2,058	\$ (9,442)	18%
Transfer Sites	\$ 187,245	\$ 92,881	\$ (94,364)	50%
Recycling	\$ 67,441	\$ 37,597	\$ (29,844)	56%
Landfill	\$ 2,142,797	\$ 1,131,933	\$ (1,010,864)	53%
Gain/Loss on Disposal	\$ -	\$ (214,600)	\$ (214,600)	100%
<b>Total Revenue</b>	<b>\$ 2,408,983</b>	<b>\$ 1,049,869</b>	<b>\$ (1,359,114)</b>	<b>44%</b>
<b>Expenses</b>				
	<b>Budget</b>	<b>Actuals</b>	<b>Difference</b>	
Administration	\$ 453,348	\$ 223,881	\$ (229,467)	49%
Transfer Sites	\$ 436,080	\$ 206,144	\$ (229,936)	47%
Recycling	\$ 559,034	\$ 285,225	\$ (273,809)	51%
Landfill	\$ 2,092,640	\$ 1,000,404	\$ (1,092,236)	48%
<b>Total Expenses</b>	<b>\$ 3,087,754</b>	<b>\$ 1,491,773</b>	<b>\$ (1,825,447)</b>	<b>48%</b>
<b>Net Surplus (deficit)</b>	<b>\$ (678,771)</b>	<b>\$ (441,904)</b>	<b>\$ 236,867</b>	<b>65%</b>
<b>Municipal Fee for Service</b>				
Transfer Sites	\$ 240,078	\$ 119,977	\$ (120,101)	50%
Recycling	\$ 498,965	\$ 249,518	\$ (249,447)	50%
Landfill	\$ 117,701	\$ 58,771	\$ (58,930)	50%
<b>Total Requisition</b>	<b>\$ 856,744</b>	<b>\$ 428,267</b>	<b>\$ (428,478)</b>	<b>50%</b>

**MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION**  
**STATEMENT OF OPERATIONS**  
**AND ACCUMULATED SURPLUS**  
**FOR THE PERIOD ENDED JUNE 30, 2022 (UNAUDITED)**

	<b>Budget 2022 \$</b>	<b>2022 YTD \$</b>	<b>Actual vs Budget 50%</b>
<b>Revenue</b>			
Tipping Fees	2,015,634	1,107,865	55%
Fee for Service	528,965	428,267	81%
Recycling	67,441	50,477	75%
Gain of Disposal of capital assets	-	-	0%
Investment Income	11,500	2,058	18%
Other Income	48,621	45,298	93%
<b>Total Revenue</b>	<b>2,672,161</b>	<b>1,633,964</b>	<b>61%</b>
<b>Expenses</b>			
Salaries, wages and benefits	895,280	479,451	54%
Contracted and general services	1,567,252	724,209	46%
Materials, goods and utilities	211,740	91,444	43%
Landfill closure and post-closure provision	25,000	-	0%
Interest on long term debt	29,955	4,189	14%
Debenture Principle	116,154	-	0%
Interest and bank charge	12,000	5,414	45%
Amortization of capital assets	145,499	178,033	122%
Loss on disposal of capital assets	-	214,600	
Bad debts	1,000	-	
<b>Total expenses</b>	<b>3,003,880</b>	<b>1,697,340</b>	<b>57%</b>
<b>Annual Surplus (deficit)</b>	<b>(331,719)</b>	<b>(63,376)</b>	
<b>Accumulated Surplus, Beginning of Year</b>	<b>2,212,464</b>	<b>2,212,464</b>	
<b>Accumulated Surplus, End of Period</b>	<b>1,880,745</b>	<b>2,149,088</b>	

**MOUNTAIN VIEW REGIONAL WASTE  
MANAGEMENT SERVICES COMMISSION  
BALANCE SHEET  
As at June 30, 2022**

	<b>2022 YTD \$</b>	<b>2021 Year End \$</b>
<b>Assets</b>		
<b>Financial assets</b>		
General Cash Account	509,123	301,914
Capital Reserve Account	98,926	98,791
Recycling Reserve Account	43,842	343,324
Closure/Post Closure Reserve Account	(0)	67
Closure/Post Closure Investment Account	877,676	863,252
Receivables	580,793	560,809
<b>Total Assets</b>	<b>2,110,359</b>	<b>2,168,158</b>
<b>Liabilities</b>		
Accounts Payable and accrued liabilities	232,446	253,219
Obligation under capital leases	-	-
Long term debt	872,381	337,600
Landfill closure and post-closure liabilities	610,113	583,806
<b>Total Liabilities</b>	<b>1,714,940</b>	<b>1,174,625</b>
<b>NET DEBT</b>	<b>395,419</b>	<b>993,533</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets	5,970,712	3,861,838
Inventory for consumption	(6,411)	19,479
Prepaid expenses and deposits	31,767	25,122
	<b>5,996,067</b>	<b>3,906,439</b>
<b>ACCUMULATED SURPLUS</b>	<b>6,391,486</b>	<b>4,899,972</b>

MOUNTAIN VIEW REGIONAL WASTE  
MANAGEMENT COMMISSION  
STATEMENT OF REVENUE & EXPENDITURES  
FOR THE PERIOD ENDED JUNE 30, 2022 (UNAUDITED)

	Budget 2022	2022 YTD \$	Actual vs Budget 50%
<b>ADMINISTRATION</b>			
<b>Revenue</b>			
Other Revenue - Dividends	-	-	0%
Other Revenue	-	-	0%
A/R Interest	5,000	755	15%
Bank Account Interest	6,500	1,304	20%
Transfer from Reserves	-	-	0%
<b>Total Revenue</b>	<b>11,500</b>	<b>2,058</b>	<b>18%</b>
<b>Expenses</b>			
Board Meeting Expense	4,500	2,100	47%
Training/Conferences	2,000	-	0%
Mileage	1,000	592	59%
Meals & Accommodation	1,200	-	0%
<b>Total Board Meeting Expense</b>	<b>8,700</b>	<b>2,692</b>	<b>31%</b>
<b>Personnel</b>			
Salaries	102,145	58,633	57%
Employee Benefits	22,751	12,742	56%
Staff Training	3,000	1,455	48%
<b>Total Personnel</b>	<b>127,896</b>	<b>72,830</b>	<b>57%</b>
<b>Purchased Services</b>			
Mileage	6,000	1,798	30%
Meals & Accommodation	750	905	121%
Memberships & Registrations	2,500	902	36%
Postage/Shipping	1,000	292	29%
Telephone	10,000	4,403	44%
Advertising	1,500	-	0%
Audit	12,000	12,000	100%
Legal	15,000	1,387	9%
Vehicle Leases	-	-	0%
Contract Services	171,000	77,742	45%
Computer Support	6,000	3,978	66%
Vehicle Maintenance	1,000	-	0%
Equipment Maintenance	500	-	0%
Internet	4,000	2,100	52%
Rent	15,000	6,857	46%
Rentals & Leases	3,500	1,543	44%
Insurance	35,501	17,678	50%
<b>Total Purchased Services</b>	<b>285,251</b>	<b>131,586</b>	<b>46%</b>
<b>Supplies</b>			
General Supplies	10,000	4,883	49%
Fuel (Gas)	1,000	-	0%
Staff Appreciation	5,000	238	5%
Interest Past Due Accts	-	-	
<b>Total Supplies</b>	<b>16,000</b>	<b>5,121</b>	<b>32%</b>
Bank Service Charges	12,000	5,414	45%
Provision for Bad Debt	1,000	-	0%
Amortization	2,501	6,237	249%
Transfer to Reserves	-	-	0%
<b>Total Expenditures</b>	<b>453,348</b>	<b>223,881</b>	<b>49%</b>
<b>Net Cost (Surplus)</b>	<b>441,848</b>	<b>221,823</b>	<b>50%</b>

\*Cost Sharing of Administration

Landfill	85%	188,550	375,571
Transfer Stations	10%	22,182	44,185
Recycling	5%	11,091	22,092

**MOUNTAIN VIEW REGIONAL WASTE  
MANAGEMENT COMMISSION**  
**STATEMENT OF REVENUE & EXPENDITURES**  
**FOR THE PERIOD ENDED JUNE 30, 2022 (UNAUDITED)**

	Water Valley			Sundre		Total		Actual vs
	Budget 2022	2022 YTD	Budget 2022	Budget 2022	2022 YTD	Budget 2022	2022 YTD	Budget 50%
<b>Revenue</b>								
General Scale Fees	88,065	42,065	99,180	50,816	-	187,245	92,881	50%
Class 2 MSW	-		-		-	-	-	
Other	-		-		119,977	-	-	#DIV/0!
Fees Charged to Municipalities								
<b>Total Revenue</b>	<b>88,065</b>	<b>42,065</b>	<b>99,180</b>	<b>50,816</b>	<b>212,859</b>	<b>187,245</b>	<b>212,859</b>	<b>114%</b>
<b>Expenses</b>								
<b>Personnel</b>								
Wages	28,102	20,787	40,219	23,003	-	68,321	43,790	64%
Employee Benefits	4,199	3,309	4,199	2,745	6,054	8,398	6,054	72%
Mileage	-	-	-	-	-	-	-	
<b>Total Personnel</b>	<b>32,301</b>	<b>24,096</b>	<b>44,418</b>	<b>25,748</b>	<b>49,844</b>	<b>76,719</b>	<b>49,844</b>	<b>65%</b>
<b>Purchased Services</b>								
Telephone	1,600	708	1,600	713	1,421	3,200	1,421	44%
Contract Hauling	77,592	45,814	78,590	36,484	82,298	156,182	82,298	53%
Matress Processing	-		-			-		
Bin Rental	8,625		11,092		551	19,717	551	9%
Site Maintenance	3,000	311	3,000	240	39,217	6,000	39,217	50%
Landfill Tipping	37,183		41,876		-	79,059	-	0%
Equipment Maintenance	1,500	-	1,500	-	-	3,000	-	0%
Building Maintenance	1,000		1,000		-	2,000	-	0%
<b>Total Purchased Services</b>	<b>130,500</b>	<b>46,833</b>	<b>138,658</b>	<b>37,437</b>	<b>123,487</b>	<b>269,158</b>	<b>123,487</b>	<b>46%</b>
<b>Supplies</b>								
General Supplies	-	-	-	-	-	-	-	0%
MSW Adjustments			-		-	-	-	0%
Diesel			-			-		
Utilities	1,500	875	2,500	1,496	2,371	4,000	2,371	59%
<b>Total Supplies</b>	<b>1,500</b>	<b>875</b>	<b>2,500</b>	<b>1,496</b>	<b>2,371</b>	<b>4,000</b>	<b>2,371</b>	<b>59%</b>
Amortization	-	2,638	-	5,621	8,259	42,018	8,259	20%
Cost sharing of administration function					22,182	44,185	22,182	50%
<b>Total Expenditures</b>	<b>164,301</b>	<b>74,443</b>	<b>185,576</b>	<b>70,302</b>	<b>206,144</b>	<b>436,080</b>	<b>206,144</b>	<b>47%</b>
<b>Net Cost (Surplus)</b>	<b>76,236</b>	<b>32,378</b>	<b>86,396</b>	<b>19,486</b>	<b>(6,714)</b>	<b>248,835</b>	<b>(6,714)</b>	

**MOUNTAIN VIEW REGIONAL WASTE  
MANAGEMENT COMMISSION  
STATEMENT OF REVENUE & EXPENDITURES  
FOR THE PERIOD ENDED JUNE 30, 2022 (UNAUDITED)**

	<b>Budget 2022</b>	<b>2022 YTD</b>	<b>Actual vs Budget 50%</b>
<b>RECYCLING</b>			
<b>Revenue</b>			
Recycling Drywall	-	-	
Recycling Metal	18,810	8,572	46%
Recycling Cement	6,831	6,852	100%
Recycling Fridge/Freezer	18,000	8,226	46%
Recycling Batteries	7,000	2,419	35%
Recycling Electronics	12,000	4,548	38%
Recycling Paint	4,800	3,920	82%
Recycling Wire		301	
Recycling Mattresses		12,880	
Shingle Contribution		-	
		-	
Other Revenue		2,759	
Transfer from Reserves	-	-	
<b>Total Revenue</b>	<b>67,441</b>	<b>50,477</b>	<b>75%</b>
<b>Purchased Services</b>			
Contract Services	418,000	207,473	50%
Shingle Recycling	-	-	0%
Processor Fees	82,000	49,919	61%
Concrete Recycling	-		
<b>Total Purchased Services</b>	<b>500,000</b>	<b>257,392</b>	<b>51%</b>
Amortization	11,301	5,651	50%
Cost sharing of administration function	22,092	22,182	100%
Transfer to Reserves	25,641	-	0%
<b>Total Expenditures</b>	<b>559,034</b>	<b>285,225</b>	<b>51%</b>
Net Cost (Surplus) before fees charged to Municipalities	491,593	234,748	48%
Fees Charged to Municipalities	498,965	249,518	50%
<b>Net Cost (Surplus)</b>	<b>(7,372)</b>	<b>(14,770)</b>	

MOUNTAIN VIEW REGIONAL WASTE  
MANAGEMENT COMMISSION  
STATEMENT OF REVENUE & EXPENDITURES  
FOR THE PERIOD ENDED JUNE 30, 2022 (UNAUDITED)

	Budget 2022	2022 YTD	Actual vs Budget 50%
<b>DIDSBURY LANDFILL</b>			
<b>Revenue</b>			
Municipal Pickup Scale Fees			
Landfill - Class 2 MSW - Olds	123,120	47,623	39%
Landfill - Class 2 MSW - Sundre	32,870	16,174	49%
Landfill - Class 2 MSW - Didsbury	90,535	39,799	44%
Landfill - Class 2 MSW - Carstairs	98,420	39,211	40%
Landfill - Class 2 MSW - Cremona	8,930	3,544	40%
Landfill - Class 2 MSW - MVC	-	-	0%
Sundre & WV Transfer Site Tipping Fees	79,059	39,217	50%
General Scale Fees	1,398,875	829,416	59%
Landfill - Commercial Pickup			
Landfill Class 2			
Didsbury Transfer Station	183,825		
Hydrocarbon soils	-	22,131	
Shingles	71,051	-	
Drywall	7,491	-	
Other (Mattress Recycling)	30,000	12,880	43%
Other (Lease)	16,121	9,207	57%
Other (callout revenue)	2,500	1,080	43%
Transfer from Reserves	-	-	0%
Transfer from Capital Reserves	-	-	0%
Land Requisition		-	0%
Municipal Fee for Service		58,771	#DIV/0!
Provincial Grant		-	0%
<b>Total Revenue</b>	<b>2,142,797</b>	<b>1,119,053</b>	<b>52%</b>
<b>Expenses</b>			
<b>Personnel</b>			
Salaries	563,929	293,850	52%
Employee Benefits	113,536	58,225	51%
Staff Training	4,500	2,010	45%
<b>Total Personnel</b>	<b>681,965</b>	<b>354,085</b>	<b>52%</b>
<b>Purchased Services</b>			
Mileage	-	-	
Meals & Accommodation	500	607	121%
Telephone	3,850	1,626	42%
Licenses & Permits	150	-	
Contract Services	226,000	117,126	52%
Leachate Transport	125,000	36,889	30%
Consultants/Lab Testing	52,000	15,178	29%
Site Maintenance	15,000	2,728	18%
Building Maintenance	500	2,124	425%
Equipment Maintenance	55,000	35,465	64%
Vehicle Maintenance	-	-	0%
Rentals & Leases	500	-	0%
Vehicle Lease	-	-	0%
<b>Total Purchased Services</b>	<b>478,500</b>	<b>211,743</b>	<b>44%</b>
<b>Supplies</b>			
General Supplies	20,000	461	2%
Small Tools	12,500	249	2%
Diesel	137,490	71,519	52%
Gas	12,500	5,875	47%
Utilities	9,250	5,847	63%
<b>Total Supplies</b>	<b>191,740</b>	<b>83,951</b>	<b>44%</b>
Debenture Principle	116,154	-	0%
Debenture Interest	29,955	4,189	14%
Lease Principle	-	-	0%
Lease Interest	-	-	
Capital Purchases	-	-	
Transfer to Capital Reserves	-	-	0%
Amortization	193,755	157,886	81%
Pit Closure/Post Closure	25,000		0%
Cost sharing of Administration Function	375,571	188,550	50%
<b>Total Expenditures</b>	<b>2,092,640</b>	<b>1,000,404</b>	<b>48%</b>
<b>Net Cost (Surplus)</b>	<b>(50,157)</b>	<b>(118,649)</b>	



## Mountain View Regional Waste Management Commission

### Request for Decision

**Meeting Date:** July 25<sup>th</sup>, 2022

**Reference:** 100/2022.04

**TITLE:** 4.4 – Recommended Reserve Transfers for Fiscal 2021

**RECOMMENDATION:**

**THAT the MVRWMC Board accept Administration's recommendation to recognize the following reserve transfers as presented:**

- 1. Capital Reserve allocation of \$250,168 for fiscal 2021 as budgeted in the 2021 rate model.**
- 2. Accept Administration's recommendation to forego additional contributions to the Recycle Reserves fund due to adequate funding of future processing costs; AND**
- 3. Transfer of \$25,000 to the Closure-Post Closure Reserve Fund to be added to the current CPC Reserve Fund.**

Background:

Following approval of the annual audited financial statements, Administration prepares recommendations to transfer available funds from unrestricted to the three restricted reserve funds maintained by the Commission. The objective of this process is to ensure that the Governance Board of the Commission can verify that reserve funds are fully funded on the basis that the annual cash-flow provides sufficient resources to do so. In the event of a year with insufficient cash-flow to fund reserves than appropriate decisions can be made for future years.

As at July 18<sup>th</sup>, 2021 the Commission is holding \$627,295 of unrestricted reserves which reflects the current cash-balance prior to the following recommended reserve contributions. As outlined below, in aggregate the recommended reserve transfers total \$275,168.



### 2021 Available Cash-Flow from Operations

Based on the 2021 audited financial statements, the annual surplus (i.e., cash flow from operations) was \$1,387,809 (consisting of annual surplus of \$333,014 and \$831,275 of amortization costs and \$223,520 loss on disposal of capital assets). For clarity, the 2021 surplus if prior to changes in capital activities and therefore should not be confused with the current unrestricted reserves balance. However, the 2021 audited annual cash surplus exceeds the 2021 reserve funding requirements, therefore the reserve accounts as outlined below will be fully funded.

### 2021 Budgeted Reserve Fund Contributions

#### 1. Capital Reserves Fund

- The 2021 operating and capital budget included total reserves provisions of \$250,168 for the capital reserves funds as based on the Tangible Capital Asset Policy, and the debt adjusted amortization charge.

#### 2. Recycle Reserves Fund

- In addition to the capital reserves, recycle reserves are to match total revenue received on recycle products. For 2021, the budgeted recycle reserve contribution was \$66,879 representing revenue from cement, drywall, metals, and shingles. Actual sales for these products in 2021 were \$61,904.
- In 2022 and beyond, the value of the recycle transfer will drop as the Commission no longer classifying shingles and drywalls as recyclables and therefore will not require recycle reserves to pay for the future processing liability. By comparison, the 2022 budgeted recycle reserve fund is \$25,641.
- As per motion #09-22, \$300,000 was transferred from the recycle reserve fund to finance the Shredder purchase. The Shredder is being used to process cement, asphalt and shingles which eliminates the need for a 3<sup>rd</sup> party contractor to process inventory of these products.
- Shingles are currently being landfilled due to lack of market for ground product.
- Cement is processed internally and generally used onsite for road construction.

#### 3. Closure-Post Closure Fund

- Finally, the current budgeted closure-post-closure ("CPC") funding is \$25,000 per year.
- The Commission's current CPC account balance is \$882,863 compared to the accrued liability of \$610,113 due to higher than required reserve contributions.
- In other words, the CPC funding currently has \$272,750 more than would normally be required for the current landfill airspace utilization.
- Administration budgets an annual contribution of \$25,000 which should result in fully funding the CPC obligation roughly 10-15 years before the end-of-life of the current asset.

### Recommended Reserve Fund Allocations:

1. **Administration recommends the Board approve a 2021 Capital Reserves allocation of \$250,168 matching the budgeted amortization amount.** The balance of the 2021 capital spending was primarily funded from unrestricted reserves including the new packer and construction of the new landfill cell. Due to internal financing of these major capital additions, the 2023 and beyond capital reserves target (under current TCA policy) will increase dramatically to \$535,369 (an increase of \$341,641 or \$9.68 per capita). **Combined with current capital reserves of \$99,049, the Capital reserve fund would increase to \$349,218.**
2. **Administration recommends the Board approve a Recycling Reserve allocation of \$0 for 2021.** Despite generating \$66,871 of revenue, these funds are not required to finance future processing of shingle/cement. As at July 18<sup>th</sup>, 2021 the recycle reserve fund balance was \$43,998 which is sufficient to fund near-term processing fees related. Currently, Administration recommends the \$66,871 remain in unrestricted reserves to fund short-term working capital.
3. **Administration recommends approving a resolution to transfer \$25,000 to the CPC reserve fund for 2021.** Despite the surplus of required reserves, Administration is recommending an ongoing annual CPC funding of \$25,000 to be included in the rate model. Based on the current estimated total liability of \$1.19 mm, the estimated liability required in the CPC fund is an additional \$307,523. Combined with annual contributions and investment

income the CPC fund should be total funded in 10-12 years which is significantly shorter than the life of the current landfill airspace. Administration will continue to review the CPC obligations annually and make recommendations to alter future years CPC contributions as required. **Combined with the current CPC reserves of \$882,862, the CPC fund will increase to \$907,862.**

In aggregate, the total recommended reserve transfers total \$275,168. Therefore, the estimated net unrestricted cash balance in the Commission account will be \$408,567 following approval of the reserve contributes as recommend. This provides adequate short-term resources for Administration to manage ongoing operations and working capital requirements.

Alternatives:

1. The Board could direct Administration to allocate additional unrestricted reserves to an appropriate reserve fund of its choice.
2. The Board could elect to utilize a portion of the unrestricted surplus to “buffer” the impact of increased in municipal fees for services in 2023 as a “rate-stabilization” transfer.
3. The Board could elect to direct additional funding to the capital reserves fund to provide future capital for early repayment of the equipment lease on the Tana Shredder.

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



## Mountain View Regional Waste Management Commission

### Request for Decision

**Meeting Date:** July 25<sup>th</sup>, 2022

**Reference:** 100/2022.04

**TITLE:** 4.5 – Town of Didsbury – Heavy Vehicle Truck Route Bylaw 2022-11

**RECOMMENDATION:**

**THAT the MVRWMC Board accept Administration's update on the Town of Didsbury's proposed Heavy Vehicle Truck Route Bylaw 2022-11.**

Background:

The Town of Didsbury recently passed first reading of Bylaw 2022-11 – Heavy Truck Route Bylaw that specifically targets removal of MVRWMC Commercial haulers from utilizing 23<sup>rd</sup> Street (Range Road 20). A copy of the RFD presented to Didsbury Council on July 12<sup>th</sup>, 2022 is attached for reference. The proposed Bylaw is an amendment to Bylaw 2006-17 which predates the most recent annexation of land from Mountain View County.

The proposed heavy truck ban will most certainly impact Commercial haulers who have used 23<sup>rd</sup> Street to access the Landfill from Highway 582. The Commission was not consulted at all by Didsbury Administration prior to the proposed bylaw being presented to Council. While the Commission has no direct jurisdiction of the Town's Road use bylaws and policies, the proposed ban of Commercial vehicles will impact the access to the site by the Commission's Commercial clients.

While the Commission has no direct jurisdiction of the Town's Road use bylaws and policies, the proposed ban of Commercial vehicles will impact the access to the site by the Commission's Commercial clients. It is difficult for Administration to quantify if any incremental costs would be incurred by the Commission, however any "unintended consequence" could be higher contract hauling fees to municipal members and commercial users to offset the haulers costs. Waste Management companies manage their pricing models to the \$/km level and any additional costs are likely to be passed along to their customers.

The proposed change will effectively move the maintenance issues identified in the Town's RFD from Didsbury to the County as Range Road 21 is within the County's jurisdiction. Some County residents will be impacted by the increase of truck traffic on existing rural range roads as opposed to the established/historical truck route formally aligned on Range Road 20/23<sup>rd</sup> Street. The Intermunicipal Collaboration Framework may provide some clarity regarding the future of the current access road, however the Commission is not party to that agreement.

The following map outlines a possible revised access point, and the current access used by most haulers.

- The current access route is highlighted in **RED**. From the corner of Highway 582 and 23<sup>rd</sup> Street, the total distance to the landfill gate is approximately 3 km.
- The likely access route is highlighted in **GREEN**. The total distance for this routing is approximately 5.2 km.



Administration recommends if application, that a letter to the Town from the Commission Chair be prepared voicing the Commission's concerns of the proposed change in access route.

Attachments:

1. Didsbury RFD – Bylaw 2022-11

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 12, 2022  
SUBJECT: Heavy Vehicle Truck Route Bylaw 2022-11  
ORIGINATING DEPARTMENT: Legislative Services

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### BACKGROUND/PROPOSAL:

23 Street is the main route used by vehicles accessing the Mountain View Regional Land Fill and Alta Gas Propane Transfer Site. Heavy loads are constantly wearing down the granular segment of 23 Street, causing severe washboarding and ruts which impact residential and commuter users of the roadway.

Traffic impact assessments suggest the intersection at Hwy 582 and 23 Street requires investment to support the existing vehicle movements.

The existing roadway was identified as part of the Town's truck route, but is not clearly defined.

### DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Administration created a bylaw specific to heavy vehicles which clearly sets out the regulating of heavy vehicles on Town roads. The current truck route was passed by Bylaw 2006-17 prior to the annexation; therefore, a new bylaw is necessary to help reduce the strain on the intersection on 23 Street and this segment of our road network. The updated truck route will limit the number of heavy trucks to local users (Train Oilfield & Shantz Commercial product deliveries). Removing all Mountain View Regional Waste Commission commercial traffic and Alta Gas Propane Transfer Site traffic will increase the longevity of any investment the Town makes, and will ease the challenges faced at the intersection with HWY 582.

As the Truck Route has not been enforced for a while, the Community Peace Officer's will undertake an educational initiative to advise heavy trucks of the proper truck routes and parking.

### ALIGNMENT WITH STRATEGIC PLAN

#### 3. Infrastructure & Asset Management

### RECOMMENDATION

That Council grant first reading to Heavy Vehicles Truck Route Bylaw 2022-11, and that it be referred to the Policy and Governance Committee for review and recommendation.

TOWN OF DIDSBURY  
Heavy Vehicle Truck Route  
Bylaw No. 2022-11

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

**WHEREAS** the *Traffic Safety Act* empowers the Council of the Town of Didsbury, to pass Bylaws consistent with the *Traffic Safety Act*, respecting roadways under its direction, control and management, for the regulation and control of vehicles within the Town of Didsbury;

**AND WHEREAS** the Council of the Town of Didsbury deems it to be in the best interests of the residents of the Town, to regulate and control activities in relation to roadways and parking within the Town of Didsbury;

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

**NOW THEREFORE**, the Municipal Council of the Town of Didsbury, Alberta, duly assembled, hereby enacts as follows:

1. **SHORT TITLE**

1.1 This Bylaw may be referred to as the "Heavy Vehicle Truck Route Bylaw"

2. **DEFINITIONS**

The definitions contained in the *Traffic Safety Act* in the Province of Alberta shall apply to this Bylaw unless specifically set out herein.

**"Compliance Mark"** means a symbol, device, sign, label, placard, letter, word, number or abbreviation, or any combination of those things, that is or is to be affixed or displayed on a means of containment used or intended to be used in offering for transport, handling to indicate compliance with a safety standard that applies under the regulations.

**"Engine Brake"** means a motor/engine retarding device, or any retarding device or system that brakes on the motor or engine rather than on the wheels as a means of slowing or stopping a truck, truck tractor, motor carrier vehicle, motor vehicle or vehicle.

**"Heavy Vehicle"** means a Vehicle (excluding Recreational Vehicles) with a gross weight of five thousands five hundred (5500) Kilograms or more, or exceeding eleven (11) meters in length but does not include:

- A Public Passenger Vehicle;
- A Motor Vehicle owned by or actually in the service of the Town; or
- A Private Passenger Vehicle.

**"Highway"** means any thoroughfare, street, road, trail, avenue, parkway, driveway, viaduct, lane, alley, square, bridge, causeway, trestle way or other place or any part of any of them, whether publicly or privately owned, that the public is ordinarily entitled or permitted to use for the passage or parking of vehicles and includes:

- A Sidewalk, including a Boulevard adjacent to the Sidewalk
- If a ditch lies adjacent to and parallel with the roadway, the ditch; and
- If a Roadway right of way is contained between fences or between a fence and one side of the roadway, all the land between the fences, or all the land between the fence and the edge of the roadway, as the case may be.

**"Park", "Parked", and "Parking"** or any word or expression of similar connotation or import shall mean a Vehicle remaining stationary in one place whether or not the Vehicle is occupied or the engine is running.

**"Permit"** means an authorization issued by the Chief Administrative Officer or designate pursuant to this or any other Bylaw of the Town.

**"Person"** means any individual, corporation, society, association, partnership or firm.

**"Provincial Offences Procedure Act"** means the Provincial Offences Procedure Act, R.S.A. 2000, c. P-34, as amended or appealed and replaced from time to time.

**"Restricted Route"** means those roadways within the Town designated in Schedule C of this Bylaw, banning the operation of a Heavy Vehicle without a Road Use Agreement.

**"Road Use Agreement"** means an authorization issued by the Town outlining specific conditions of use on a designated Highway.

**"Roadway"** means the section of a Highway designated for Vehicle use.

**"Roadway Right of Way"** means all of the land between the property line on one side of the roadway and the property line on the other side of roadway for the entire length of that roadway.

**"Traffic Control Device"** means any authorized sign, signal, marking or device placed, marked or erected for the purpose of regulating, warning or guiding traffic or Pedestrian movement, whether of a permanent or temporary nature, and includes a school crossing guard or patrol.

**"Traffic Safety Act"** means *Traffic Safety Act*, R.S.A. 2000, c.T-6, as amended or repealed and replaced from time to time.

**"Trailer"** means a Vehicle so designed, that it may be attached to or drawn by, a Vehicle and intended to transport property or Persons, and includes any Trailer that is designed, constructed and equipped as a dwelling place, living abode or sleeping place, either permanently or temporarily, but does not include machinery or equipment used in construction or maintenance of Highways.

**"Vehicle"** means a device in, on or by which, a Person or thing may be transported or drawn on a Highway.

**"Violation Notice"** means a tag or similar documents issued by the Municipality pursuant to the Municipal Government Act.

**"Violation Ticket"** means a ticket issued pursuant to Part II or III as applicable, of the *Provincial Offences Procedure Act*, and the regulations there under.

### 3. OPERATION

3.1 No person shall operate a Heavy Vehicle within Town corporate limits, other than the Truck Route identified in Schedule "B".

3.1.1 When it becomes necessary to leave the designated Truck Route for the purposes of picking up or delivering material or merchandise, supplying a service or obtaining fuel, repairs, food or accommodation at a commercial premises, the operator of a vehicle must take the most direct, accessible connection from the nearest Truck Route to their destination and directly back to the Truck Route again. If the operator of a Vehicle has another delivery in the immediate area, the operator may proceed directly to it before returning to the nearest Truck Route by the most direct, accessible connection.

- 3.2 Persons who own or lease land located in the Town of Didsbury are required to enter into a Road Use Agreement with the Town specifying use conditions.
- 3.3 A Person may be required to enter into a Road Use Agreement with the Town to make local deliveries with a Heavy Vehicle on any other road if deemed appropriate by the Town.
- 3.4 No Vehicle or Trailer having metal spikes, lugs, cleats or bands projecting from the surface of the wheel or tire, or having caterpillar tracks or skids, may be operated on any Highway except for studded tires on passenger Vehicles.
- 3.5 Town Vehicles, Emergency Services Vehicles or Vehicles under hire by the Town for snow removal, road building, road maintenance and maintenance of Town property, are exempt from the restrictions in this bylaw.
- 3.6 No person shall operate an Engine Retarder Brake within the Town limits.

#### **4. PARKING**

- 4.1 No Person shall Park a Heavy Vehicle on a Highway, any part of the Roadway Right-of- Way, or within Town corporate limits, unless such Parking is authorized by a Traffic Control Device, with a Road Use Agreement with the Town giving conditions that allow for the exemption.
- 4.2 Town Vehicles, Emergency Services Vehicles or Vehicles under hire by the Town for snow removal, road building, road maintenance and maintenance of Town property, are exempt from this Bylaw.
- 4.3 The provisions of in this section shall not prohibit Heavy Vehicles from Parking on any Highway within the Town, for the purpose of loading or unloading goods to or from premises abutting such roadway, provided that the Heavy Vehicle or Heavy Vehicle with Trailer attached shall have all front and rear hazard lights illuminated at all times.

#### **5. ENFORCEMENT**

- 5.1 Any Peace Officer is hereby authorized to enforce the provisions of this Bylaw.
- 5.2 A Person shall, when requested by a Peace Officer, produce for such officer's inspection, any shipping document, a Permit issued pursuant to this Bylaw, or other documents showing the origin and destination of the trip and a description of the load.
- 5.3 A Peace Officer is hereby authorized to remove and impound or cause to be removed and impounded, any Vehicle Parked in contravention of any provision of this Bylaw.
- 5.4 A Person shall not obstruct or hinder a Peace Officer in the execution of their powers and duties pursuant to this Bylaw.
- 5.5 The Chief Administrative Officer may delegate all or a portion of his or her powers, granted pursuant to this Bylaw, to such other municipal employee as is appropriate in the discretion of the Chief Administrative Officer.
- 5.6 A Peace Officer is hereby authorized and empowered to issue a Violation Notice, to any Person whom the Peace Officer has reasonable grounds to believe, has contravened any provision of this Bylaw.



- 5.7 A Violation Notice may be issued to such Person by placing under the windshield wiper of a Vehicle, or by mailing a Violation Ticket to such Person at his or her last-known post office address in accordance with Part III of the *Provincial Offences Procedure Act*.
- 5.8 Notwithstanding Sections 5.5 and 5.6 of this Bylaw, a Peace Officer is hereby authorized and empowered to immediately issue a Violation Ticket, pursuant to either Part II or Part III of the *Provincial Offences Procedure Act*, to any Person whom the Peace Officer has reasonable grounds to believe has contravened any provision of this Bylaw.
- 5.9 A Violation Notice, or Violation Ticket issued under this Bylaw may provide that the Person who committed the offence may, within a specified period of time pay a specified penalty as listed in Schedule "A" and listed on the Violation Ticket.

## 6. OFFENCES AND PENALTIES

- 6.1 A person who violates any section of this Bylaw is guilty of an offence and liable, upon summary conviction, to a fine as set out at Schedule "A".
- 6.2 The Owner of a Vehicle which is involved in any contravention of this Bylaw is guilty of an offence unless he proves to the satisfaction of the judge that, at the time of the offence, the vehicle was not being driven or was not parked or left by him or by any other person with his consent, expressed or implied.

## 7. COMING INTO FORCE

- 7.1 If any Section or parts of this Bylaw are found in any court of law to be illegal or beyond the power of Council to enact, such Section or parts shall be deemed to be severable and all other Sections or parts of this Bylaw shall be deemed to be separate and independent there from and to be enacted assuch.
- 7.2 This Bylaw shall come into full force upon the approval of third reading.

Read a First time on this \_\_\_\_\_ day of \_\_\_\_\_.

Read a Second time on this \_\_\_\_\_ day of \_\_\_\_\_.

Read a Third and Final time on this \_\_\_\_\_ day of \_\_\_\_\_.

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Mayor Rhonda Hunter

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Chief Administrative Officer Ethan Gorner

**Schedule "A"**  
**Offences and Penalties**

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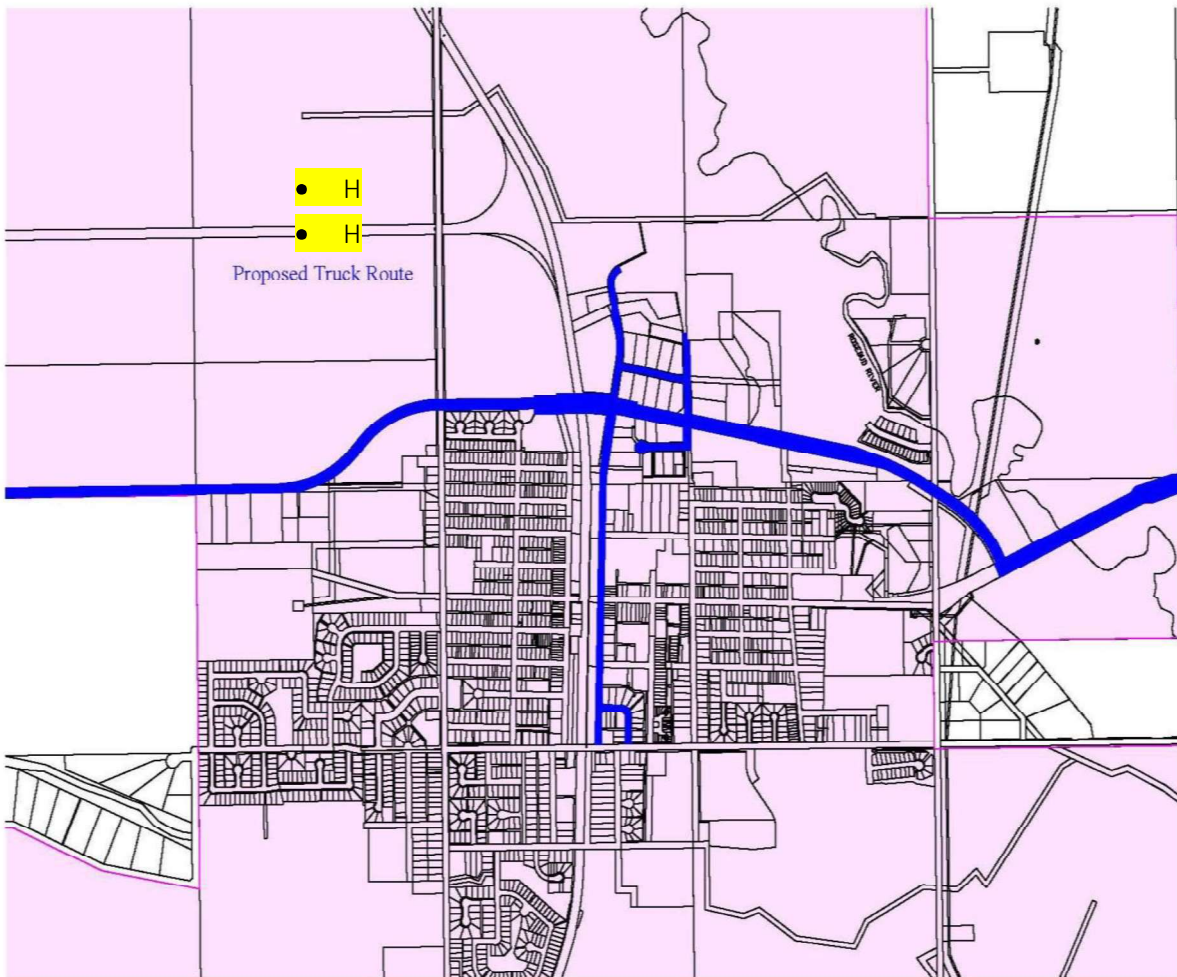
<b>Section</b>	<b>Offence</b>	<b>Penalty</b>
3.1	Operate Heavy Vehicle within Town while not making local delivery	\$250.00
3.2	Operate Heavy Vehicle on a Restricted Route without Permit or Rouse Use Agreement.	\$250.00 first offence \$500.00 subsequent offence.
3.3	Operation of a Vehicle/Trailer having metal spikes/lugs/cleats/bands/caterpillar tracks/skids on highway	\$250.00
3.5	When required, operate Heavy Vehicle in Town without Road Use Agreement in place.	\$250.00
3.6	Fail to produce shipping documents/permit/other documents regarding Heavy Vehicle.	\$150.00
4.1	Parking a Heavy Vehicle on a roadway, unless loading or unloading goods as permitted by Traffic Control Device or Road Use Agreement.	\$250.00
5.3	Obstruct a Peace Officer	\$250.00

Schedule  
Heavy Vehicle Truck Route

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NO TRUCKS OVER  
5500 kg





# Mountain View Regional Waste Management Commission

## Request for Decision

**Meeting Date:** July 25<sup>th</sup>, 2022

**Reference:** 100/2022.03

**TITLE:** 4.6– Preliminary 2023 Operating and Capital Budget

**RECOMMENDATION:**

**THAT the MVRWMC Board adopt the 2023 operating and capital budget as information.**

**Budget Executive Summary:**

Administration presents the following 2023 operating and capital budget, and recommends consideration of a 5.3% increase of the proposed tipping fees to \$100 per tonne for 2024.

The following items are the highlights of the proposed 2021 budget

**1. Increase tipping fees from current levels**

- Landfill tipping fee increase to \$100.00/tonne
- Transfer station tipping fee increased to \$230.00/tonne

**2. Revise tipping fees for recycle products**

- Shingles and drywall tipping fees increased to \$100.00/tonne to match MWS fee
- metals tipping for increased to \$76.00/tonne
- Cement tipping fee increased to \$23.00/tonne

**3. Forecast total revenue of \$3.577 mm generated from tipping fees and municipal fees for service**

- Projected revenue of \$2.63 mm (76% of revenue derived from sale of services)
- Total municipal fee of \$0.947 mm (24% of revenue derived from fee requisitions)
- **Per capital fee of \$26.86, representing a 22.5% increase compared to 2022 levels of \$21.93 per capita.**

- Per capita fee increase is driven partially by inflationary pressures on major cost items (i.e., salaries, contract services) and higher amortization costs of new landfill equipment materially increasing capital reserve funding requirements in the rate model.

#### **4. Forecast total operating expenses of \$3.54 mm including operating costs and reserve contributions**

- Overall operating costs (including amortization charge) are up \$493,207 year over year, primarily due to increased capital reserve funding driven by amortization of capitalized assets.

#### **5. Forecast Reserve Fund Continuity – 3-year plan**

- No Capital spending in 2023.
- Net capital reserves at the end of 2023 forecast to be approximately \$1.154 mm, compared to January 2022 starting balance of \$349,321.
- Forecast Recycle reserves balance of over \$119,00 by the end of 2023.
- CPC funds to increase by \$25,000 per year to a forecasted year-end 2023 reserve balance of \$954,000.

#### **Revenue - Landfill Tonnage Forecast**

Similar to prior year's approach, Administration has budgeted MSW and recycle tonnage based on a 3-4 year moving average. Municipal tonnage has been essentially flat for several years, while Commercial tonnage has increased almost 65% over 2018 levels which coincided with the lowering of tipping fees to \$95 from \$125 in prior years.

**Management has forecast the budget on a risk-adjusted basis of 15,105 tonnes of Commercial sales in 2023 compared to 15,521 forecasts in 2022 and actual sales of 15,262 tonnes in 2021.** The budgeted commercial target is the average of the past three years and provides a 5% risk adjustment to account for the potential for a pullback in Commercial receipts based on proposed higher tipping fees to account for high inflation impacting the Commission's overall cost structure.

Municipal tonnage overall is forecast to be relatively flat at 3,735 tonnes collectively. Didsbury and Carstairs are showing modest increase in annual MSW tonnage, but the annual growth rate is still below 1% which is within the accuracy of the estimates.

Didsbury transfer station receipts are budgeted at 1,940 tonnes in 2023 down slightly compared with 2022 projection of 2,007 tonnes. While Water Valley and Sundre transfer station receipts have remained relatively static, Didsbury receipts have been more unpredictable. Accordingly, Didsbury includes a 10% risk factor while Water Valley and Sundre are risked at 5%.

Total combined MSW from all sources is forecast at 21,602 tonnes for 2023 compared to 21,885 projected for 2022 and 21,792 tonnes in 2021.

Projected Tonnage from Operating Segments										
	2020	2021	2022	3-Year	Spark	2023 Risk Adjusted Volume			2023 Tip Fee	2023 Risk Adjusted
	Actual	Actual	Projection	SMA	Line	Target	COS	Risk Adj	(\$/tonne)	Gross Revenue
<b>Landfill Class II MSW</b>										
Commercial Tipping (Uncontracted)	17,002	15,262	15,521	15,928		15,900	95%	15,105	\$ 100.00	\$ 1,510,500
<b>Contracted Outside Municipal Tipping</b>										
Municipal Tipping - Olds	1,305	1,306	1,169	1,260		1,260	100%	1,260	\$ 100.00	\$ 126,000
Municipal Tipping - Sundre	365	345	337	349		349	100%	349	\$ 100.00	\$ 34,900
Municipal Tipping - Cremona	100	93	94	96		96	100%	96	\$ 100.00	\$ 9,600
Municipal Tipping - Didsbury	1,040	943	901	961		961	100%	961	\$ 100.00	\$ 96,100
Municipal Tipping - Carstairs	1,120	1,073	1,015	1,069		1,069	100%	1,069	\$ 100.00	\$ 106,900
<b>Total Municipal Tipping</b>	<b>3,930</b>	<b>3,760</b>	<b>3,516</b>	<b>3,735</b>		<b>3,735</b>		<b>3,735</b>		<b>\$ 373,500</b>
<b>Class II Transfer Site MSW</b>										
Didsbury Transfer	2,590	1,870	2,007	2,156		2,155	90%	1,940	\$ 100.00	\$ 193,950
Water Valley Transfer Site	406	415	397	406		406	95%	386	\$ 235.00	\$ 90,640
Sundre Transfer Site	452	485	444	460		460	95%	437	\$ 235.00	\$ 102,695
Olds Transfer Site			-	-		-	0%	-		\$ -
<b>Total Transfer Station Tipping</b>	<b>3,448</b>	<b>2,770</b>	<b>2,848</b>	<b>3,022</b>		<b>3,021</b>		<b>2,762</b>		<b>\$ 387,285</b>
<b>Total Class II MSW Received at Landfill</b>	<b>24,380</b>	<b>21,792</b>	<b>21,885</b>	<b>22,686</b>		<b>22,656</b>		<b>21,602</b>		<b>\$ 2,271,285</b>
<b>Hydrocarbon Contaminated Soil</b>										
Contracted HC Contaminated Soil	-	7,607	233	2,613		4,000	50%	2,000	\$ 50.00	\$ 100,000
<b>Revenue Generating Recyclables</b>										
Concrete	322	875	750	649		650	90%	585	\$ 23.00	\$ 13,455
Shingles	701	862	-	521		500	75%	375	\$ 100.00	\$ 37,500
Drywall	77	83	-	53		50	75%	38	\$ 100.00	\$ 3,750
Metals	288	324	255	289		290	95%	276	\$ 76.00	\$ 20,938
										\$ 75,643
<b>Total Projected Revenue From Sales of Services</b>										<b>\$ 2,446,928</b>

The table as presented above is based on a 5.3% increase in tipping fees which is inline with the prior 12-months inflation based on the Consumer Price Index for Alberta. Administration has included several budget cases for consideration that will be discussed below.

### Operating Costs

The forecast 3-year operating cost forecast is as outlined below. For the 2022 budget year, management has forecast expenses based on historical performance plus adjustments as required. The assumed inflation rate applied to future years was 2.7% for 2022 and 1.5% for 2023 and 2024 based on current forecast from the Bank of Canada.

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.

	2022 BUDGET	2022 FORECAST	2023 BUDGET	2024 BUDGET	2025 BUDGET
<b>Expenses</b>					
Administration (100% Allocated)	\$ 453,348	\$ 425,787	\$ 455,602	\$ 476,944	\$ 495,678
Transfer Sites	\$ 434,659	\$ 434,904	\$ 449,530	\$ 468,239	\$ 488,752
Recycling	\$ 559,034	\$ 568,253	\$ 600,464	\$ 630,983	\$ 655,754
Landfill	\$ 2,140,341	\$ 2,044,211	\$ 2,490,582	\$ 2,556,851	\$ 2,732,501
<b>Total Expenses</b>	<b>\$ 3,134,034</b>	<b>\$ 3,047,369</b>	<b>\$ 3,540,576</b>	<b>\$ 3,656,074</b>	<b>\$ 3,877,007</b>

Total expenses are forecast to increase by 11% compared to 2022 budget forecast, with inflation adjusted costs up 5.3%, plus a material increase in the capital reserve contribution to account for amortization of Tangible Capital Assets.

Landfill operations expenses are forecast to increase 21.8% across most accounts due to inflation, as well as structure changes to reflect the inclusion of the Shredder purchased in 2022. In addition to higher equipment maintenance costs, diesel fuel, and lease financing costs will increase due to supply prices. Finally, 52% or \$231,738 of the \$446,371 increase in costs is due to increase amortization costs of the packer and shredder which were added in 2021 and 2022 respectively. As both of these capital additions were not budget in prior 3-year forecasts the impact to 2023 amortization charges that are directed to capital reserve replacement increase materially.

Transfer Stations operations costs are forecast to be essentially flat compared to 2022. Contract hauling fees with E360 have been adjusted to reflect a 5.3% inflation increased as outlined in the contract for 2023. Recycling operations expenses forecast to increase by 1.6% impacted by increased contract hauling rates and changes to the processing fees related to household hazardous waste, and partially offset by higher revenue from cement and metal products.

The following discussion points are highlighted for review and acceptance by the board in preparation of the 2023 budget. The discussion is limited to categories with material changes and the assumptions or recommendations to justify the provision:

**1. 2023 Personnel Salaries, Benefits and Training Provision:**

- Employee salaries reflect impact of step-changes, and a cost-of-living allowance increase of 5.3% based on the year-over-year Alberta CPI index.
- An overtime allowance has been increased to 11% from 5% in prior years. This reflects the increased use of existing staff over hiring an additional staff member to replace employee changes due to attrition.
- Continuation of the Employee Incentive Program (“EIP”) which is based on 10% of earnings excluding overtime. The budgeted EIP pool for 2023 is \$68,492 or \$1.94 per capita. The objective of the EIP program are as follows:
  - (1) Improve employ retention by offering potential for 10% or more above salaried wage. The Commission’s adjusted its salary scales in 2021 to reflect market average, however we still do experience some turnover especially with the oilfield activity picking up again.
  - (2) Rewards under the EIP would be at the discretion of Administration and would be heavily weighted towards performance above and above base expectations, maintaining relationships with fellow employees, compliance with safety program, and care and maintenance of Commission assets.
  - (3) The overall pool would be allocated based on manager review and peer review. Employees excelling at their job and accepting increasing responsibility may earn above 10% of their salary, while under performing staff may receive less than 10% or potentially zero bonus.

**2. Landfill Business Unit Expenses**

- Total purchased/contract services increase 4.8% to \$585,907 in 2023 with increased equipment maintenance expenses accounting for the majority of the increase.

- Supply costs including fuel (gas and diesel) increase 4.4% to \$200,115 in 2023. The Tana packers and shredders feature improved fuel economy over previous equipment, however lower consumption is more than offset by higher fuel prices. Diesel costs are based on \$1.85/Litre which could end up being materially different than forecast.
- Debt servicing costs increase by approximately \$47,000 related to the equipment lease related to the shredder acquisition. For budget purposes, Administration has used 3.45% interest.
- General supplies and Small Tools include \$12,500 each to account for the \$25,000 provision for “miscellaneous” items that had been included in the prior year’s Capital budget. However, the accounting policies in place require any item under \$5,000 be expensed so in practice the small items with multi-year use had to be booked as an expense item.
- The Transfer to Capital Reserves based on equipment amortization is forecast to increase to \$479,549 or 94% higher than the 2022 allocation. This is entirely related to the extensive capital additions in 2021 (Packer and new cell) and 2022 (Shredder). As all of these projects were financed with unrestricted reserves, the full amortization charge hits the landfill operating expense.
- **The Landfill municipal fee of \$132,178 or \$3.75 per capita is based on the 3-year forecast to smooth out the fee to members.** Landfill municipal fee in 2022 were \$62,714 or \$1.78 per capita.
- 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 \$449,530 (3.4% increase over 2023) as a result of higher contract hauling costs adjusted for inflation as per contract.
- **The recommended Transfer Station municipal fee of \$266,092 or \$7.55 per capita is based on the 3-year forecast to smooth out the fee to members.** The transfer station municipal fee in 2022 was \$234,798 or \$6.66 per capita.

### 4. Recycle Business Unit

- Recycle expenses are budgeted at \$600,467 (7.4% above 2022 budget) driven primarily by higher contract hauling costs and expected increases for processing fees for household hazardous wastes.
- Contract hauling of material collected at the 8 recycle centers accounts for 73% of the total business unit operating costs. Unfortunately, we continue to see loads of sorted and unsorted blue box recycle materials being sent to the landfill due to a lack of markets for these products.



- The Recycling municipal fee of \$549,164 or \$15.57 per capita is based on the 3-year forecast to smooth out the fee to members. The transfer station municipal fee in 2022 was \$456,890 or \$12.96 per capita. Net fees for services are also negatively impacted by the loss of shingle/drywall revenue that partially subsidized operating costs of the recycle business unit.

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

- Consolidated “Amortization” expense to be recovered from rates for reserves contributions of \$535,369 for 2023 compared to \$323,363 allocated to reserve in 2022. The increase is a result of increased amortization of the new packer (\$97,500 per year) and the shredder (\$107,500 per year) plus amortization of other assets including the land fill cells, bin truck and other equipment.

MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION						
AMORTIZATION						
Budget 2023						
		2021	2022	2023	2024	2025
		Forecast	Budget	Budget	Budget	Budget
Administration		\$ 2,501	\$ 2,501	\$ 2,501	\$ 2,501	\$ 2,501
Landfill		\$ 388,793	\$ 339,871	\$ 600,203	\$ 600,203	\$ 600,203
Transfer Stations		\$ 42,611	\$ 42,018	\$ 42,018	\$ 42,018	\$ 42,018
Recycling		\$ 11,301	\$ 11,301	\$ 11,301	\$ 11,301	\$ 11,301
Total Recorded Ammortization as per GAAP Stand		\$ 445,206	\$ 395,691	\$ 656,023	\$ 656,023	\$ 656,023
As per TCA Policy						
Less Debenture Bomag compactor		\$ 70,846	\$ 72,328	\$ 73,841	\$ 75,386	\$ -
Less Landfill cell development		\$ 124,192	\$ -	\$ -	\$ -	\$ -
Less Tana Shredder Financing				\$ 46,813	\$ 52,770	\$ 54,605
Funded Ammortization as per policy		\$ 250,168	\$ 323,363	\$ 535,369	\$ 527,867	\$ 601,418

##### 2023 Capital Budget

After a very active 2021 capital program, and recent purchases of heavy equipment (Packer, Loader, Bin-Truck and Shredder), Administration and Operations have not identified any capital needs for 2023. The original 2023 capital budget included a provision to replace two lightly used pieces (specifically F350 Flatdeck and Utility Tractor). As neither of these machines are near their useful service life, replacement of these units has been deferred until at least 2024. Administration had contemplated relocating the office from Didsbury to the landfill site, however the higher operating costs and inflated capital costs of a new office building due not justify the expenditure.

**Therefore, Administration currently does not anticipate any capital purchases in 2023.**

Management has prepared a 3-year capital forecast as outlined below:

MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION								
CAPITAL								
Budget 2023								
		2019	2020	2021	2022	2023	2024	
		Actual	Budget	Budget	Budget	Budget	Budget	
CAPITAL	Existing loans							
	Polaris Ranger XP	26,191.22						
	Gooseneck Trailer	13,084.00						
	Flatdeck Trailer	2,500.00						
	12' mower deck		22,000.00					
	Engineering for new cell		30,000.00					
	New loader	355,000.00	-					
	Cell 7 (New) 2021 construction			1,700,000.00				
	Relocate admin office to landfill			-		-		
	Northside piezometers			40,000.00				
	Multilift Model XR7L Hooklift			132,000.00				
	New Transfer Station bins - 6			54,000.00				
	Divest T-26 Side Load & Bins			-	77,000.00			
	Replace Water Valley Scale House				46,000.00			
	Replace T-37 (F350 Flatdeck)							60,000.00
	Replace T-31 (3500 Chev Ryan)			56,000.00		-		
	Replace E-44 (Utility Tractor)					-		75,000.00
	Carlson Landfill GPS System			87,000.00		-		
	Acquire Tana Packer			975,000.00		-		
	E-41 JD Small mower			-	7,500.00	-		
	Tana Shredder 440T Shark			-	1,075,000.00	-		
	Subtotal	396,775.22	52,000.00	2,967,000.00	1,128,500.00	-		
Plus	Transfers							
Total Capital		396,775.22	52,000.00	2,967,000.00	1,128,500.00	-		135,000.00

## 2022 Capital Budget Financing – Reserves Continuity

### 1. Capital Reserves Fund

Forecast Capital Reserve Fund balance as at December 31<sup>st</sup>, 2022 will be approximately \$619,187. This takes into the divestment of the Bomag, reallocation of recycle reserve to fund capital purchases of issuance of new debt related to the shredder acquisition. Forecasted reserves will grow quickly at a rate of over \$530,000 per year based on amortized capital.

MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION						
RESERVES						
Budget 2023						
		2020	2021	2022	2023	2024
		Budget	Budget	Budget	Budget	Budget
CAPITAL RESERVE						
Opening Balance (at Jan 1st)		\$ 150,342	\$ 347,153	\$ 349,321	\$ 619,184	\$ 1,154,553
Less	Loan payments related to sold assets					
	Dec 15 2018					
	March 17 2019					
	June 17 2019					
	Sept 17 2019					
	Dec 16 2019					
	Equipment additions net of insurance					
	Capital Asset Additions					
	2019					
	2020	\$ (52,000)				
	2021		\$ (2,965,000)			
	2022			\$ (1,128,500)		
	2023				\$ -	
	2024					\$ (135,000)
Plus	Transfers (From Amortization net of Debt)	\$ 143,811	\$ 250,168	\$ 323,363	\$ 535,369	\$ 527,867
Plus	Issuance of new Debt	\$ -	\$ -	\$ 575,000	\$ -	\$ -
Plus	Transfer from Unrestricted Reserves	\$ 105,000	\$ 2,717,000	\$ 500,000	\$ -	\$ -
Ending Capital Reserve		\$ 347,153	\$ 349,321	\$ 619,184	\$ 1,154,553	\$ 1,547,421

## 2. Recycling Reserves Fund

Forecast Recycle Reserve Fund balance as at December 31<sup>st</sup>, 2022 is \$81,145 after accounting for the \$300,000 reallocated to the purchase of the shredder. The recycle reserve funds are used to pay for processing of HHW products, oils, grease etc. With the addition of the inhouse shredder, the recycle reserve fund is forecast to grow at a slower rate, however allocation of these funds partially offsets the costs of the shredder itself.

		2020	2021	2022	2023	2024
		Budget	Budget	Budget	Budget	Budget
		2020	2021	2022	2023	2024
		Budget	Budget	Budget	Budget	Budget
<b>RECYCLING RESERVE</b>						
Opening Balance		\$ 340,939	\$ 343,786	\$ 343,786	\$ 81,415	\$ 119,043
Less						
	Shingle grind	\$ -	\$ -			
	Cement	\$ (28,000)	\$ -			
	Shredder acquisition		\$ -	\$ (300,000)		
Plus	Recycle revenue transfer to reserves	\$ 30,847	\$ -	\$ 37,629	\$ 37,629	\$ -
Ending	RECYCLING RESERVE	\$ 343,786	\$ 343,786	\$ 81,415	\$ 119,043	\$ 119,043

## 3. Closure-Post-Closure Reserves Fund

Forecast Closure Post-Closure Fund balance as at December 31<sup>st</sup>, 2022 is \$929,066. 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. With the addition of the shredder, we are anticipating a material decrease in annual airspace consumption which will impact the forecasting of the CPC costs and time period if the landfill life is in fact increased substantially.

		2020	2021	2022	2023	2024
		Budget	Budget	Budget	Budget	Budget
<b>CLOSURE POST CLOSURE (CPC) RESERVE</b>						
Opening Balance		\$ 854,066	\$ 879,066	\$ 904,066	\$ 929,066	\$ 954,066
Less						
		\$ -	\$ -			
Plus	Transfers	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Ending CPC Reserve		\$ 879,066	\$ 904,066	\$ 929,066	\$ 954,066	\$ 979,066

### Rate Sensitivity to Tipping Fees:

The Commission's tipping fee has remained static at \$95/tonne since 2019 when it was lowered to increase the commercial competitiveness of the Didsbury landfill site. With the increasing pressures of inflation, combined with the higher amortization costs increasing the landfill municipal fee for service, a modest increase in tipping fees may be prudent to account for the increased costs.

The challenge of course is maintaining the commercial tonnage and the associated revenue that comes from these uncontracted revenue streams. In the past, MVRWMC got into serious financial trouble when the political forces to lower municipal fees resulted in ever increasing tipping fees. In turn, the Commercial haulers went to their lowest cost landfill and MVRWMC very quickly started to suffer very large operating losses.

The following table offers a summary of the net difference in municipal fees as a function of tipping fees ranging from the current \$95/tonne fee to a high case of \$105/tonne. The budget tables presented for discussion reflect an increase to \$100/tonne or 5.3% inline with inflation related increases in 2022 alone.

Sensitivity to low, medium, and high case tipping fees are as follows:

	Low Case	Medium Case	High Case
<b>Tipping Fee Schedule</b>			
Landfill Tip (\$/tonne)	\$95	<b>\$100</b>	\$105
Transfer Station Tip (\$/tonne)	\$225	<b>\$230</b>	\$235
HC Contaminated Soil (\$/tonne)	\$50	<b>\$50</b>	\$50
Shingles (\$/tonne)	\$95	<b>\$100</b>	\$105
Metal (\$/tonne)	\$72	<b>\$76</b>	\$78
Concrete (\$/tonne)	\$22	<b>\$23</b>	\$25
<b>Municipal Fee for Service</b>			
Landfill requisition	\$6.98	<b>\$3.75</b>	\$0.44
Transfer station requisition	\$7.67	<b>\$7.55</b>	\$7.67
Recycling requisition	\$15.57	<b>\$15.57</b>	\$15.57
Total per capital requisition	\$30.22	<b>\$26.87</b>	\$23.68

Regardless of the tipping fee, the municipal fee for service increases dramatically due to the impact of amortization as mentioned previously.

#### **Alternatives to the “Medium Case” budget model:**

##### **Rate Stabilization using Unrestricted Reserves**

Balancing the commercial tipping fees and managing the municipal fee for service is a critical decision impacting the longevity and financial stability of the Commission. With the current unrestricted reserve funding, the Board could allocate funds to “buffer” the 2023 fee for service. Many member communities maintain tax/user fee stabilization funds that are used to soften the blow of increased fees year-over-year due to unexpected price shocks, or material changes in the business model.

For example, for every \$100,000 of unrestricted reserves allocated to offsetting the total municipal fee for service, the associated reduction in total fee for service would be reduced by \$2.84 on a per capita basis. For clarity, based on the proposed “Medium Case” of a \$100 tipping fee, the municipal fee for service would be reduced to \$24.02 per capita or 9.6% higher than the 2022 municipal fee.

##### **Partially Defer Amortized Capital Reserves Funding**

The primary driver behind the rate increase is the material increase in calculated reserves contribution to match amortized capital. The core assumption of the current capital reserves policy is that the Commission wants to build sufficient capital to fund replacement projects with cash. As a policy option, an increased use of debt financing would spread the costs of those acquisitions over a longer period of time and thereby lower the annual net amortization costs after deduction of principle.

The sensitivity to “adjust” the amortization model for each \$100,000 is exactly the same as noted above but would avoid deploying current unrestricted reserves (i.e., Cash) and effectively lower the rate at which funds

are drawn from member communities. From a risk management perspective, Administration recommends the more prudent approach is to revise the capital reserves funding and blend the increased funding needs over a longer period of time or plan to utilize more debt capital on future projects.

Attachments:

- |   |                                      |
|---|--------------------------------------|
| 1. 2023 Summary by segment              | 7. Amortization forecast             |
| 2. 2023 Fees and tonnage forecast       | 8. Capital Summary and Loan Schedule |
| 3. Admin operating statement            | 9. Reserves Continuity Report        |
| 4. Landfill operating statement         | 10. Municipal Expense Summary Report |
| 5. Transfer Station operating statement | 11. 2023 Fee Schedule (Deferred)     |
| 6. Recycle operating statement          |                                      |

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

# MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION 2018

	2022 BUDGET	2022 FORECAST	2023 BUDGET	2024 BUDGET	2025 BUDGET
<b>Revenue</b>					
Administration	\$ 11,500	\$ 4,116	\$ 11,500	\$ 12,098	\$ 12,582
Transfer Sites	\$ 187,245	\$ 185,762	\$ 193,335	\$ 203,388	\$ 211,523
Recycling	\$ 67,441	\$ 69,072	\$ 76,193	\$ 80,155	\$ 83,361
Landfill	\$ 2,142,797	\$ 2,143,798	\$ 2,348,841	\$ 2,470,143	\$ 2,568,304
<b>Total Revenue</b>	<b>\$ 2,408,983</b>	<b>\$ 2,402,748</b>	<b>\$ 2,629,869</b>	<b>\$ 2,765,784</b>	<b>\$ 2,875,770</b>
<b>Expenses</b>					
Administration (100% Allocated)	\$ 453,348	\$ 425,787	\$ 455,602	\$ 476,944	\$ 495,678
Transfer Sites	\$ 434,659	\$ 434,904	\$ 449,530	\$ 468,239	\$ 488,752
Recycling	\$ 559,034	\$ 568,253	\$ 600,464	\$ 630,983	\$ 655,754
Landfill	\$ 2,140,341	\$ 2,044,211	\$ 2,490,582	\$ 2,556,851	\$ 2,732,501
<b>Total Expenses</b>	<b>\$ 3,134,034</b>	<b>\$ 3,047,369</b>	<b>\$ 3,540,576</b>	<b>\$ 3,656,074</b>	<b>\$ 3,877,007</b>
<b>Net Surplus (deficit)</b>	<b>\$ (725,051)</b>	<b>\$ (644,621)</b>	<b>\$ (910,708)</b>	<b>\$ (890,290)</b>	<b>\$ (1,001,237)</b>
<b>Municipal Fee for Service</b>					
Transfer Sites	\$ 234,798	\$ 234,798	\$ 266,092	\$ 266,092	\$ 266,092
Recycling	\$ 475,826	\$ 475,826	\$ 549,164	\$ 549,164	\$ 549,164
Landfill	\$ 62,714	\$ 62,714	\$ 132,178	\$ 132,178	\$ 132,178
Total Requisition	<b>\$ 773,338</b>	<b>\$ 773,338</b>	<b>\$ 947,434</b>	<b>\$ 947,434</b>	<b>\$ 947,434</b>
Net Surplus (deficit) before Capital	<b>\$ 48,287</b>	<b>\$ 128,717</b>	<b>\$ 36,726</b>	<b>\$ 57,144</b>	<b>\$ (53,803)</b>
All-in Municipal Fee for Service	<b>\$ 21.93</b>		<b>\$ 26.86</b>	<b>\$ 26.86</b>	<b>\$ 26.86</b>

Projected Tonnage from Operating Segments

	2020 Actual	2021 Actual	2022 Projection	3-Year SMA	Spark Line	2023 Risk Adjusted Volume			2023 Tip Fee (\$/tonne)	2023 Risk Adjusted Gross Revenue
						Target	COS	Risk Adj		
<b>Landfill Class II MSW</b>										
Commercial Tipping (Uncontracted)	17,002	15,262	15,521	15,928		15,900	95%	15,105	\$ 100.00	\$ 1,510,500
<b>Contracted Outside Municipal Tipping</b>										
Municipal Tipping - Olds	1,305	1,306	1,169	1,260		1,260	100%	1,260	\$ 100.00	\$ 126,000
Municipal Tipping - Sundre	365	345	337	349		349	100%	349	\$ 100.00	\$ 34,900
Municipal Tipping - Gremona	100	93	94	96		96	100%	96	\$ 100.00	\$ 9,600
Municipal Tipping - Didsbury	1,040	943	901	961		961	100%	961	\$ 100.00	\$ 96,100
Municipal Tipping - Carstairs	1,120	1,073	1,015	1,069		1,069	100%	1,069	\$ 100.00	\$ 106,900
<b>Total Municipal Tipping</b>	<b>3,930</b>	<b>3,760</b>	<b>3,516</b>	<b>3,735</b>		<b>3,735</b>		<b>3,735</b>	\$	<b>373,500</b>
<b>Class II Transfer Site MSW</b>										
Didsbury Transfer	2,590	1,870	2,007	2,156		2,155	90%	1,940	\$ 100.00	\$ 193,950
Water Valley Transfer Site	406	415	397	406		406	95%	386	\$ 235.00	\$ 90,640
Sundre Transfer Site	452	485	444	460		460	95%	437	\$ 235.00	\$ 102,695
Olds Transfer Site				-		-	0%	-	\$	\$ -
<b>Total Transfer Station Tipping</b>	<b>3,448</b>	<b>2,770</b>	<b>2,848</b>	<b>3,022</b>		<b>3,021</b>		<b>2,762</b>	\$	<b>387,285</b>
<b>Total Class II MSW Received at Landfill</b>	<b>24,380</b>	<b>21,792</b>	<b>21,885</b>	<b>22,686</b>		<b>22,656</b>		<b>21,602</b>	\$	<b>2,271,285</b>
<b>Hydrocarbon Contaminated Soil</b>										
Contracted HC Contaminated Soil	-	7,607	233	2,613		4,000	50%	2,000	\$ 50.00	\$ 100,000
<b>Revenue Generating Recyclables</b>										
Concrete	322	875	750	649		650	90%	585	\$ 23.00	\$ 13,455
Shingles	701	862	-	521		500	75%	375	\$ 100.00	\$ 37,500
Drywall	77	83	-	53		50	75%	38	\$ 100.00	\$ 3,750
Metals	288	324	255	289		290	95%	276	\$ 76.00	\$ 20,938
									\$	<b>75,643</b>
<b>Total Projected Revenue From Sales of Services</b>										\$ 2,446,928
<b>Landfill Fee for Service</b>										\$ 132,178
<b>Transfer Station for Service</b>										\$ 266,092
<b>Recycling Fee for Service</b>										\$ 549,164
<b>Total Projected Revenue From Sales of Services</b>										\$ 947,434
<b>Total Projected Revenue Services plus Municipal Fee</b>										\$ 3,394,362

MOUNTAIN VIEW REGIONAL WASTE  
MANAGEMENT COMMISSION  
STATEMENT OF REVENUE & EXPENDITURES  
BUDGET 2022

ADMINISTRATION

	2022 BUDGET	2022 FORECAST	2023 BUDGET	2024 ESTIMATE	2025 ESTIMATE
<b>Revenue</b>					
A/R Interest	5,000	1,509	5,000	5,260	5,470
Bank and Investment Interest	6,500	2,607	6,500	6,838	7,112
Dividends					
Rentals					
Other Revenue					
Gain / Loss on Disposal					
<b>Total Revenue</b>	<b>11,500</b>	<b>4,116</b>	<b>11,500</b>	<b>12,098</b>	<b>12,582</b>
<b>Expenses</b>					
Board Meeting Expense	4,500	4,200	4,500	4,734	4,923
Training/Conferences	2,000	0	2,000	2,104	2,188
Mileage	1,000	1,184	1,000	1,052	1,094
Meals & Accommodation	1,200	0	1,200	1,262	1,312
<b>Total Board Meeting Expense</b>	<b>8,700</b>	<b>5,384</b>	<b>8,700</b>	<b>9,152</b>	<b>9,517</b>
<b>Personnel</b>					
Salaries & EIP	102,145	117,264	109,843	114,237	118,806
Employee Benefits	22,751	25,485	24,465	25,737	26,766
Staff Training	3,000	2,910	3,000	3,156	3,282
<b>Total Personnel</b>	<b>127,896</b>	<b>145,659</b>	<b>137,308</b>	<b>143,130</b>	<b>148,854</b>
<b>Purchased Services</b>					
Mileage	6,000	3,597	4,500	4,734	4,923
Meals & Accommodation	750	1,811	1,200	1,262	1,312
Memberships & Registrations	2,500	1,803	2,000	2,104	2,188
Postage	1,000	585	1,000	1,052	1,094
Telephone	10,000	8,807	10,000	10,520	10,941
Advertising	1,500	0	1,500	1,578	1,641
Audit	12,000	12,000	12,500	12,250	12,500
Legal	15,000	2,774	15,000	15,780	16,411
Vehicle Leases	0	0	0	-	-
Contract Services	171,000	155,484	159,000	167,268	173,959
Computer Support	6,000	7,956	7,500	7,890	8,206
Vehicle Maintenance	1,000	0	1,000	1,052	1,094
Equipment Maintenance	500	0	500	526	547
Internet	4,000	4,199	4,500	4,734	4,923
Rent	15,000	13,714	15,500	16,306	16,958
Rentals & Leases	3,500	3,086	3,500	3,682	3,829
Insurance	35,501	35,357	38,892	40,915	42,552
<b>Total Purchased Services</b>	<b>285,251</b>	<b>251,173</b>	<b>278,092</b>	<b>291,653</b>	<b>303,078</b>
<b>Supplies</b>					
General Supplies	10,000	9,766	10,000	10,520	10,941
Fuel (Gas)	1,000	0	1,000	1,052	1,094
Staff Appreciation	5,000	476	5,000	5,260	5,470
Interest Past Due Accts	0	0			
<b>Total Supplies</b>	<b>16,000</b>	<b>10,242</b>	<b>16,000</b>	<b>16,832</b>	<b>17,505</b>
Bank Service Charges	12,000	10,828	12,000	12,624	13,129
Provision for Bad Debt	1,000	0	1,000	1,052	1,094
Amortization	2,501	2,501	2,501	2,501	2,501
Transfer to Reserves					
<b>Total Expenditures</b>	<b>453,348</b>	<b>425,787</b>	<b>455,602</b>	<b>476,944</b>	<b>495,678</b>
<b>Net Cost (Surplus)</b>	<b>441,848</b>	<b>421,671</b>	<b>444,102</b>	<b>464,846</b>	<b>483,096</b>
*Cost Sharing of Administration					
Landfill	85% 375,571	358,420	377,486	395,119	410,632
Transfer Stations	10% 44,185	42,167	44,410	46,485	48,310
Recycling	5% 22,092	21,084	22,205	23,242	24,155
	<b>441,848</b>	<b>421,671</b>	<b>444,101</b>	<b>464,846</b>	<b>483,097</b>



**MOUNTAIN VIEW REGIONAL WASTE  
MANAGEMENT COMMISSION  
STATEMENT OF REVENUE & EXPENDITURES  
BUDGET 2020**

<b>DIDSBURY LANDFILL</b>	<b>2022 BUDGET</b>	<b>2022 FORECAST</b>	<b>2023 BUDGET</b>	<b>2024 ESTIMATE</b>	<b>2025 ESTIMATE</b>
<b>Revenue</b>					
Municipal Pickup Scale Fees					
Landfill - Class 2 MSW - Olds	123,120	111,025	126,000	132,552	137,854
Landfill - Class 2 MSW - Sundre	32,870	32,035	34,900	36,715	38,183
Landfill - Class 2 MSW - Didsbury	90,535	85,588	96,100	101,097	105,141
Landfill - Class 2 MSW - Carstairs	98,420	96,412	106,900	112,459	116,957
Landfill - Class 2 MSW - Cremona	8,930	8,907	9,600	10,099	10,503
Landfill - Class 2 MSW - MVC	-	-	-	-	-
Didsbury Transfer Site Revenue	183,825	190,697	193,950	204,035	212,197
Sundre & WV Transfer Site Tipping Fees	79,059	78,433	82,270	86,548	90,010
Commercial Scale Fees	1,398,875	1,474,529	1,510,500	1,589,046	1,652,608
Landfill Residential MSW Class 2	-	-	-	-	-
Hydrocarbon soils	-	22,131	100,000	105,200	109,408
Shingles (Weighed as Commercial)	71,051	-	37,500	39,450	41,028
Drywall (Weighed as Commercial)	7,491	-	3,750	3,945	4,103
Mattresses	30,000	25,760	22,500	23,670	24,617
Furniture (Couches and Chairs)	-	-	6,250	6,575	6,838
Other (insurance claim)	-	-	-	-	-
Other (Lease)	16,121	16,121	16,121	16,121	16,121
Other (callout revenue)	2,500	2,160	2,500	2,630	2,735
Transfer from Reserves	-	-	-	-	-
Transfer from Capital Reserves	-	-	-	-	-
Land Requisition	-	-	-	-	-
<b>Total Revenue before municipal charge</b>	<b>2,142,797</b>	<b>2,143,798</b>	<b>2,348,841</b>	<b>2,470,143</b>	<b>2,568,304</b>
<b>Expenses</b>					
<b>Personnel</b>					
Salaries & EIP	563,929	587,700	561,604	584,069	629,042
Employee Benefits	113,536	116,450	112,472	116,971	125,978
Staff Training	4,500	4,020	4,500	4,734	4,980
<b>Total Personnel</b>	<b>681,965</b>	<b>708,170</b>	<b>678,576</b>	<b>705,774</b>	<b>760,000</b>
<b>Purchased Services</b>					
Mileage	-	-	-	-	-
Meals & Accommodation	500	1,215	1,500	1,578	1,641
Telephone	3,850	3,251	3,500	3,682	3,829
Licenses & Permits	150	-	150	158	164
Contract Services	226,000	234,252	241,000	253,532	263,673
Leachate Transport	125,000	73,778	125,000	131,500	136,760
Consultants/Lab Testing	52,000	30,355	54,600	39,600	41,184
Site Maintenance	15,000	5,457	15,000	15,780	16,411
Building Maintenance	500	4,248	2,500	2,630	2,735
Equipment Maintenance	135,388	70,930	142,157	149,550	155,532
Vehicle Maintenance	-	-	-	-	-
Rentals & Leases	500	-	500	526	547
Vehicle Lease	-	-	-	-	-
<b>Total Purchased Services</b>	<b>558,888</b>	<b>423,486</b>	<b>585,907</b>	<b>598,536</b>	<b>622,476</b>
<b>Supplies</b>					
General Supplies	20,000	922	12,500	13,150	13,676
Small Tools	12,500	499	12,500	13,150	13,676
Diesel	137,490	143,038	151,515	159,394	165,770
Gas	12,500	11,750	12,500	13,150	13,676
Utilities	9,250	11,694	11,100	11,677	12,144
<b>Total Supplies</b>	<b>191,740</b>	<b>167,903</b>	<b>200,115</b>	<b>210,521</b>	<b>218,942</b>
Debtenture Principle	72,328	72,328	73,841	75,386	76,963
Debtenture Interest	6,651	6,651	5,138	3,593	2,016
Lease Principle	29,990	29,990	46,813	52,770	54,605
Lease Interest	4,453	4,453	18,156	18,105	16,269
Capital Purchases	-	-	-	-	-
Transfer to Capital Reserves	-	-	-	-	-
Amortization	193,755	247,811	479,549	472,047	545,598
Pit Closure/Post Closure	25,000	25,000	25,000	25,000	25,000
Cost sharing of Administration Function	375,571	358,420	377,486	395,119	410,632
<b>Total Expenditures</b>	<b>2,140,341</b>	<b>2,044,211</b>	<b>2,490,582</b>	<b>2,556,851</b>	<b>2,732,501</b>
<b>Net Cost (Surplus) before Fees Charged to Municipalities</b>	<b>(2,456)</b>	<b>(99,587)</b>	<b>141,741</b>	<b>\$ 86,709</b>	<b>164,197</b>
Transfer from Reserves					
<b>Fees Charged to Municipalities</b>	<b>62,714</b>	<b>62,714</b>	<b>132,178</b>	<b>132,178</b>	<b>132,178</b>
<b>Net Cost (Surplus)</b>	<b>(65,170)</b>	<b>(162,301)</b>	<b>9,563</b>	<b>(45,469)</b>	<b>32,019</b>
<b>Per Capital Muni Fee</b>	<b>\$ 1.78</b>		<b>\$ 3.75</b>	<b>\$ 3.75</b>	<b>\$ 3.75</b>



**MOUNTAIN VIEW REGIONAL WASTE  
MANAGEMENT COMMISSION  
STATEMENT OF REVENUE & EXPENDITURES  
BUDGET 2021**

<b>RECYCLING</b>	<b>2022 BUDGET</b>	<b>2022 FORECAST</b>	<b>2023 BUDGET</b>	<b>2024 ESTIMATE</b>	<b>2025 ESTIMATE</b>
<b>Revenue</b>					
RECYCLING - DRYWALL/GYPSIUM	-	-	-	-	-
RECYCLING-METAL	18,810	17,144	20,938	22,027	22,908
RECYCLING - SHINGLES	-	-	-	-	-
RECYCLING-CEMENT	6,831	13,703	13,455	14,155	14,721
	25,641	30,847	34,393	36,181	37,629
RECYCLING - FRIDGE/FREEZER	18,000	16,452	18,000	18,936	19,693
RECYCLING-BATTERIES	7,000	4,838	7,000	7,364	7,659
RECYCLING - ELECTRONIC	12,000	9,095	12,000	12,624	13,129
RECYCLING - PAINT	4,800	7,840	4,800	5,050	5,252
RECYCLING - WIRE	-	-	-	-	-
RECYCLING (MATTRESSES)	-	-	-	-	-
<b>Total Revenue before municipal charges</b>	<b>67,441</b>	<b>69,072</b>	<b>76,193</b>	<b>80,155</b>	<b>83,361</b>
<b>Purchased Services</b>					
Contract Services	418,000	414,946	437,768	460,532	478,953
Shingle Recycling	-	-	-	-	-
Processor Fees	82,000	99,839	94,797	99,727	103,716
Concrete Recycling	-	-	-	-	-
<b>Total Purchased Services</b>	<b>500,000</b>	<b>514,785</b>	<b>532,565</b>	<b>560,259</b>	<b>582,669</b>
Amortization	11,301	11,301	11,301	11,301	11,301
Cost sharing of administration function	22,092	42,167	22,205	23,242	24,155
Transfer to Reserves	25,641	30,847	34,393	36,181	37,629
<b>Total Expenditures</b>	<b>559,034</b>	<b>568,253</b>	<b>600,464</b>	<b>630,983</b>	<b>655,754</b>
<b>Net Cost (Surplus) before Fees Charged to Mnicipalities</b>	<b>491,593</b>	<b>499,181</b>	<b>524,271</b>	<b>550,828</b>	<b>572,392</b>
<b>Recycle processing funded by reserves</b>	<b>-</b>	<b>(46,500)</b>	<b>-</b>		
	<b>491,593</b>	<b>452,681</b>	<b>524,271</b>	<b>550,828</b>	<b>572,392</b>
<b>Fees Charged to Municipalities</b>	<b>456,890</b>	<b>475,826</b>	<b>549,164</b>	<b>549,164</b>	<b>549,164</b>
<b>Net Cost (Surplus)</b>	<b>34,703</b>	<b>(23,145)</b>	<b>(24,893)</b>	<b>1,664</b>	<b>23,228</b>
<b>muni fee per capita</b>	<b>\$ 12.96</b>		<b>\$ 15.57</b>	<b>\$ 15.57</b>	<b>\$ 15.57</b>

**MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION**  
**AMORTIZATION**  
**Budget 2023**

	2021 Forecast	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Administration	\$ 2,501	\$ 2,501	\$ 2,501	\$ 2,501	\$ 2,501
Landfill	\$ 388,793	\$ 339,871	\$ 600,203	\$ 600,203	\$ 600,203
Transfer Stations	\$ 42,611	\$ 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>\$ 445,206</b>	<b>\$ 395,691</b>	<b>\$ 656,023</b>	<b>\$ 656,023</b>	<b>\$ 656,023</b>
<b>As per TCA Policy</b>					
Less Debenture Bomag compactor	\$ 70,846	\$ 72,328	\$ 73,841	\$ 75,386	\$ -
Less Landfill cell development	\$ 124,192	\$ -	\$ -	\$ -	\$ -
less Tana Shredder Financing			\$ 46,813	\$ 52,770	\$ 54,605
<b>Funded Ammortization as per policy</b>	<b>\$ 250,168</b>	<b>\$ 323,363</b>	<b>\$ 535,369</b>	<b>\$ 527,867</b>	<b>\$ 601,418</b>

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

Landfill Amortization  
Capital Assets  
Landfill

**MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION**  
**CAPITAL**  
**Budget 2023**

CAPITAL				
Existing loans				
	2019 Actual	2020 Budget	2021 Budget	2022 Budget
				2023 Budget
Polaris Ranger XP	26,191.22			
Gooseneck Trailer	13,084.00			
Flatdeck Trailer	2,500.00			
12' mower deck		22,000.00		
Engineering for new cell		30,000.00		
New loader	355,000.00	-		
Cell 7 (New) 2021 construction			1,700,000.00	
Relocate admin office to landfill			-	-
Northside piezometers			40,000.00	
Multilift Model XR7L Hooklift			132,000.00	
New Transfer Station bins - 6			54,000.00	
Divest T-26 Side Load & Bins		-	79,000.00	
Replace Water Valley Scale House				46,000.00
Replace T-37 (F350 Flatdeck)				
Replace T-31 (3500 Chev Ryan)			56,000.00	-
Replace E-44 (Utility Tractor)				-
Carlson Landfill GPS System			87,000.00	-
Acquire Tana Packer			975,000.00	-
E-41 JD Small mower			-	7,500.00
Tana Shredder 440T Shark			-	1,075,000.00
Subtotal	396,775.22	52,000.00	2,965,000.00	1,128,500.00
Plus				
Transfers				
Total Capital	396,775.22	52,000.00	2,965,000.00	1,128,500.00
INTEREST				
Modular Building/UT Vehicle/Bins/Tractor	4001753			
Bomag Compactor	4001988	-	8,133.09	-
Tana Shredder Lease	RBC Lease	9,584.70	-	6,651.12
				-
				5,138.13
				-\$20,125.00
				-\$18,409.52
New loans				
Tanaa Shredder Lease		-	9,584.70	-
			8,133.09	-
			-	26,776.12
				-
				23,547.65
				\$525,000.00
				-\$18,409.52
				18,409.52
P&J				
Modular Building/UT Vehicle/Bins/Tractor	4001753			
Bomag Compactor	4001988	-	-	-
Tana Shredder Lease	RBC Lease	78,979.10	-	78,979.10
			-	-
				20,125.00

**MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION**  
**RESERVES**  
**Budget 2023**

		<b>2020 Budget</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
<b>CAPITAL RESERVE</b>					
Opening Balance (at Jan 1st)		\$ 150,342	\$ 347,153	\$ 349,321	\$ 619,184
Less	Loan payments related to sold assets				
	Dec 15 2018				
	March 17 2019				
	June 17 2019				
	Sept 17 2019				
	Dec 16 2019				
	Equipment additions net of insurance				
	Capital Asset Additions				
	2019				
	2020	\$ (52,000)			
	2021		\$ (2,965,000)		
	2022			\$ (1,128,500)	
	2023				\$ -
	2024				
Plus	Transfers (From Amortization net of Debt)	\$ 143,811	\$ 250,168	\$ 323,363	\$ 535,369
Plus	Issuance of new Debt	\$ -	\$ -	\$ 575,000	\$ -
Plus	Transfer from Unrestricted Reserves	\$ 105,000	\$ 2,717,000	\$ 500,000	\$ -
Ending Capital Reserve		<b>\$ 347,153</b>	<b>\$ 349,321</b>	<b>\$ 619,184</b>	<b>\$ 1,154,553</b>

		<b>2020 Budget</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
<b>RECYCLING RESERVE</b>					
Opening Balance		\$ 340,939	\$ 343,786	\$ 343,786	\$ 81,415
Less					
	Shingle grind	\$ -	\$ -		
	Cement	\$ (28,000)	\$ -		
	Shredder acquisition		\$ -	\$ (300,000)	
Plus	Recycle revenue transfer to reserves	\$ 30,847	\$ -	\$ 37,629	\$ 37,629
Ending	RECYCLING RESERVE	<b>\$ 343,786</b>	<b>\$ 343,786</b>	<b>\$ 81,415</b>	<b>\$ 119,043</b>

		<b>2020 Budget</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
<b>CLOSURE POST CLOSURE (CPC) RESERVE</b>					
Opening Balance		\$ 854,066	\$ 879,066	\$ 904,066	\$ 929,066
Less					
		\$ -	\$ -		
Plus	Transfers	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Ending CPC Reserve		<b>\$ 879,066</b>	<b>\$ 904,066</b>	<b>\$ 929,066</b>	<b>\$ 954,066</b>

	2021	% Total	2016
Olds	9,209	26.00%	26.11223%
Sundre	2,672	8.00%	7.57649%
Cremona	437	1.00%	1.23912%
Didsbury	5,070	14.00%	14.37605%
Carstairs	4,898	14.00%	13.88834%
MV County	12,981	37.00%	36.80778%
<b>Total Region</b>	<b>35,267</b>		<b>34,776</b>

Landfill Tipping Fee (\$/tonne)		2022 Approved Budget						
Per Capital Municipal Fee		Municipal Contribution Summary						
	\$	Olds	Sundre	Cremona	Didsbury	Carstairs	MV County	
Transfer Site	\$ 234,798	\$ 62,008	\$ 18,425	\$ 2,998	\$ 35,568	\$ 27,527	\$ 88,272	
Recycling	\$ 456,890	\$ 120,660	\$ 35,854	\$ 5,833	\$ 69,211	\$ 53,564	\$ 171,767	
Landfill	\$ 62,714	\$ 16,562	\$ 4,921	\$ 801	\$ 9,500	\$ 7,352	\$ 23,577	
<b>Municipal Fee for Services</b>	<b>\$ 754,402</b>	<b>\$ 199,230</b>	<b>\$ 59,201</b>	<b>\$ 9,632</b>	<b>\$ 114,280</b>	<b>\$ 88,443</b>	<b>\$ 283,617</b>	
<b>Landfill Cost MSW Class II</b>	<b>\$ 353,875</b>	<b>\$ 123,120</b>	<b>\$ 32,870</b>	<b>\$ 8,930</b>	<b>\$ 90,535</b>	<b>\$ 98,420</b>	<b>\$ -</b>	
<b>Total Cost of Waste Services</b>	<b>\$ 1,108,277</b>	<b>\$ 322,350</b>	<b>\$ 92,071</b>	<b>\$ 18,562</b>	<b>\$ 204,815</b>	<b>\$ 186,863</b>	<b>\$ 283,617</b>	
<b>All-in Per Capita \$ 31.43</b>								

Landfill Tipping Fee (\$/tonne)		2023 Preliminary Budget						
Per Capital Municipal Fee		Municipal Contribution Summary						
	\$	Olds	Sundre	Cremona	Didsbury	Carstairs	MV County	
Transfer Site	\$ 266,092	\$ 69,483	\$ 20,160	\$ 3,297	\$ 38,254	\$ 36,956	\$ 97,943	
Recycling	\$ 549,164	\$ 143,399	\$ 41,607	\$ 6,805	\$ 78,948	\$ 76,270	\$ 202,135	
Landfill	\$ 132,178	\$ 34,515	\$ 10,014	\$ 1,638	\$ 19,002	\$ 18,357	\$ 48,652	
<b>Total Municipal Fee</b>	<b>\$ 947,434</b>	<b>\$ 247,396</b>	<b>\$ 71,782</b>	<b>\$ 11,740</b>	<b>\$ 136,204</b>	<b>\$ 131,583</b>	<b>\$ 348,729</b>	
<b>Landfill Cost MSW Class II</b>	<b>\$ 373,500</b>	<b>\$ 126,000</b>	<b>\$ 34,900</b>	<b>\$ 9,600</b>	<b>\$ 96,100</b>	<b>\$ 106,900</b>	<b>\$ -</b>	
<b>Total Cost of Waste Services</b>	<b>\$ 1,320,934</b>	<b>\$ 373,396</b>	<b>\$ 106,682</b>	<b>\$ 21,340</b>	<b>\$ 232,304</b>	<b>\$ 238,483</b>	<b>\$ 348,729</b>	
<b>All-in Per Capita \$ 37.46</b>								

<b>Net Change compared to 2022</b>	<b>\$ 212,657</b>	<b>\$ 51,046</b>	<b>\$ 14,612</b>	<b>\$ 2,778</b>	<b>\$ 27,489</b>	<b>\$ 51,620</b>	<b>\$ 65,113</b>
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