



Bonnie Gore, Placer County, Chair

Bill Halldin, City of Rocklin

John Reedy, City of Lincoln

Shanti Landon, Placer County

Bruce Houdesheldt, City of Roseville

Scott Scholz, General Manager

WESTERN PLACER WASTE MANAGEMENT AUTHORITY

MEETING OF THE BOARD OF DIRECTORS

MAY 15, 2025 5:30 PM

Materials Recovery Facility Administration Building
3013 Fiddymment Road, Roseville, CA 95747

The WPWMA Board of Directors MAY 15, 2025 meeting will be open to in-person attendance.

Meetings will be broadcast live on the WPWMA's YouTube channel <https://www.youtube.com/@wpwma>

Materials related to an item on this Agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection by emailing the Clerk of the Board at info@wpwma.ca.gov. The Western Placer Waste Management Authority is committed to ensuring that persons with disabilities are provided the resources to participate fully in its public meetings. If you require disability-related modifications or accommodations, please contact the Clerk of the Board at (916) 543-3960 or info@wpwma.ca.gov. If requested, the agenda shall be provided in appropriate alternative formats to persons with disabilities. All requests must be in writing and must be received by the Clerk three business days prior to the scheduled meeting for which you are requesting accommodation. Requests received after such time will be accommodated if time permits.

1. Call Meeting to Order
2. Pledge of Allegiance (Director Reedy)
3. Roll Call
4. Statement of Meeting Procedures
5. Public Comment

This is a time when persons may address the Board regarding items not on this Agenda. It is requested that comments be brief, since the Board is not permitted to take any action on items addressed under Public Comment.
6. Announcements & Information
 - a. Report from the General Manager (Scott Scholz) ---
 - b. Auditor's Report (Andy Sisk) ---

The supplemental document associated with this item is available at the WPWMA's administrative offices and online at <https://wpwma.ca.gov/about-us/meetings-agendas/>
 - c. Financial Reports (Eric Oddo) Pg. 3
 - d. Monthly Tonnage Reports (Will Scheffler) Pg. 5
 - e. Facility Projects Update (Ryan Schmidt) Pg. 11
 - f. Circular Economy Update (Emily Hoffman) Pg. 15
7. Consent Agenda
 - a. Minutes of the Board Meeting held March 13, 2025 Pg. 19
Approve as submitted.

- b. Agreement with HB Staffing for Temporary Staffing Services (Eric Oddo) Pg. 23
 - 1. Authorize the General Manager, upon review and approval by WPWMA Counsel, to execute an agreement with Cathyon Enterprises, Inc. dba HB Staffing to provide temporary staffing services as needed for administrative, accounting, and scalehouse operations for an amount not to exceed \$135,000.
 - 2. Determine that the recommended action is not a project pursuant to California Environmental Quality Act Guidelines Section 15378.
- c. Module 6 Liner Project Spending Authority (Ryan Schmidt) Pg. 29
 - 1. Approve an increase of \$240,000 to the spending authority associated with the Module 6 Liner Installation – Project No. PJ01894 delegated to the General Manager, increasing the total delegated spending authority to an amount not to exceed \$10,103,703.
 - 2. Determine that the recommended actions are each not a project pursuant to California Environmental Quality Act Guidelines Section 15378.
- d. Emergency Frac Tank Procurement (Will Scheffler) Pg. 31
 - 1. Authorize the General Manager to approve payment for the rental of frac tanks for containment and permitted disposal of contaminated stormwater for a total delegated spending authority not to exceed \$250,000.
 - 2. Determine that the recommended action is not a project pursuant to California Environmental Quality Act Guidelines Section 15378.
- 8. Action Items
 - a. Fiscal Year 2025/26 Preliminary Budgets (Eric Oddo) Pg. 33
 - 1. Approve the Fiscal Year 2025/26 Preliminary Budgets for the Operating Fund, Closure/Postclosure Fund, Self-Insurance Fund and Odor Management Fund as presented in Exhibits A, B and C.
 - 2. Determine that the recommended action is not a project pursuant to California Environmental Quality Act Guidelines Section 15378.
- 9. Closed Session

Government Code §54956.9(d)(2) – Conference with Legal Counsel.
Significant exposure to litigation: one potential case.
- 10. Reports from Directors
- 11. Upcoming Agenda Items

Identification of any items the Board would like staff to address at a future meeting.
- 12. Adjournment

Western Placer Waste Management Authority - Operations Fund Income Statement
(unaudited/depreciation excluded)

**Year-to-Date
April 2025**

	Year to Date				
	<u>Annual Budget</u>	<u>Budget</u>	<u>Actuals</u>	<u>Variance</u>	<u>Notes</u>
Revenue					
42005:Fair Market Value Adjustment	-	-	588,243	588,243	Gain associated with the difference between the market value and face value of the WPWMA bonds
42010:Investment Income					
Interest / Investment Income	319,602	266,335	823,375	557,040	Budgeted a lower rate of return based on previous years' earnings rate
Interest with Fiscal Agent	303,071	252,559	656,609	404,050	Greater than anticipated bond yields
42030:Rents and Concessions	503,679	419,733	315,677	(104,056)	Includes \$55,586 in reverse accruals from FY23/24. Royalty payments for March & April not yet received
44270:State Aid - Other Programs	56,000	46,667	5,871,989	5,825,322	Includes first reimbursement from \$9.96M organics grant
46240:Sanitation Services - Other	29,247	24,460	25,407	947	Tipping fee revenues tracking ~0.9% above budgeted amounts
46250:Solid Waste Disposal	49,175,673	41,373,970	41,752,590	378,620	Tipping fee revenues tracking ~0.9% above budgeted amounts
46360:Other Fees and Charges	-	-	176,147	176,147	Reimbursement from RRG members and from FCC for permit related costs
48030:Miscellaneous	20,000	16,667	143,419	126,752	Includes \$19,599 in late fees, \$55k in LD assessments, \$7.5k in soil sales, and \$20,808 in carpet & HHW payments
49040: Gain/Loss on Fixed Asset Disposal	-	-	-	-	
49080: Operating Transfers In	-	-	-	-	
Total Revenue	50,407,273	42,400,390	50,353,455	7,953,065	
Expenses					
Capital Assets:					
54430:Buildings & Improvements	4,423,154	4,423,154	1,032,601	3,390,554	Some MRF improvement project costs not realized yet
54450:Equipment	2,359,811	72,879	90,573	(17,695)	
54470:Infrastructure	526,556	348,160		348,160	
54480:Land Improvements	8,039,659	8,039,659	4,552,066	3,487,592	Costs predominately related to Module 6 construction; overestimate current cost impact of west LF permitting
Operating Expenses:					
51010:Wages and Salaries	3,365,957	2,804,965	2,522,297	282,667	Exec. Admin position not filled as of March 31; long-term leave of absence and retirement of several staff.
52030:Clothing and Personal	4,125	3,438	3,613	(176)	Includes one time (annual) purchases of work boots and scalehouse operator uniforms
52040:Communication Services Expense	12,000	10,000	6,290	3,710	
52050:Food	1,000	833	1,647	(814)	
52060:Household Expense	1,500	1,250	1,037	213	
52080:Insurance	489,448	407,873	421,570	(13,696)	Quarterly fee paid for County Risk Management services doubled compared to previous FY; insufficient amount budgeted
52140:Parts	100	83	1,278	(1,195)	
52160:Maintenance	96,330	80,275	93,243	(12,969)	Greater than expected maintenance on WPWMA-owned heavy equipment and payment of several annual software support fees
52161:Maintenance - Building	5,000	5,000	32,823	(27,823)	Greater than expected facility maintenance/modifications performed by County staff per WPWMA request
52170:Fuels & Lubricants	20,000	16,667	4,190	12,477	Lower than expected fuel costs
52180:Materials - Buildings & Improvements	1,250	1,042	6,332	(5,290)	Inc. a pre-built shed for storage and protection of sewer monitoring equip. & misc items for leachate spill remediation
52220:Laboratory Supplies	-	-	9,376	(9,376)	Funding for lab supplies and analytical testing not included in the Final Budget
52240:Professional / Membership Dues	12,000	12,000	7,668	4,332	Several professional membership annual dues and event booth fees not realized yet.
52250:Services and Supplies	7,500	6,250	-	6,250	
52260:Misc Expense	-	-	149	(149)	Move misc. costs from PC Environmental Utilities to WPWMA
52320:Printing	20,000	16,667	3,840	12,826	Includes \$4,531 in reverse accruals from FY23/24. To date WPWMA has had lower than anticipated printing needs.
52330:Other Supplies	40,000	33,333	24,600	8,733	
52340:Postage	1,000	833	2,262	(1,429)	Planned online customer payment portal not yet implemented; customer invoices still mailed monthly
52360:Prof. & Special Svcs - General	2,960,912	2,467,427	2,620,614	(153,187)	Greater than expected County Admin fee assessment and increased credit card processing fees.
52370:Professional and Special Services - Legal	350,000	291,667	108,888	182,779	Outside General Counsel services cost lower than projected to date.
52380:Prof. & Special Svcs - Tech., Eng. & Env.					
SC3140 Building Maintenance Installation and Repair Services	200,000	166,667	21,535	145,131	Lower than expected CCTV maintenance service costs to date
SC3180 MRF Operations	27,938,324	20,788,461	18,890,440	1,898,021	Includes \$2,024,226 in reverse accruals from FY23/24. Lower than projected material quantities processed through MRF.
SC3190 Landfill Operations	2,790,653	2,325,545	2,709,746	(384,202)	Greater than projected material quantities disposed of at WRSL
SC3320 Environmental and Ecological Services	110,000	91,667	78,063	13,603	Lower than projected Placer County Environmental Utilities staff costs. Approx \$49k associated with leachate spill clean up
SC3322 Hazardous Waste	500	417		417	
52390:Prof. & Special Svcs - County	200,000	166,667	135,558	31,109	Lower than expected County service fees
52400:Prof. & Special Svcs - IT	100,000	83,333	41,454	41,880	Some IT costs not yet realized
52440:Rents and Leases - Equipment	24,000	20,000	43,624	(23,624)	Includes \$25,187 associated with equipment rental for leachate spill clean up effort.
52450:Rents and Leases - Buildings & Improvements	100	83		83	
52460:Small Tools & Instruments	1,000	833	2,018	(1,184)	
52470:Employee Benefit Systems	14,847	12,373	13,714	(1,341)	Insufficient amount budgeted for this line item.
52480:PC Acquisition	6,000	6,000	8,172	(2,172)	Includes purchase of 6 monitors and 3 laptops (with assoc. hardware) for new employees
52510:Commissioner's Fees	6,000	5,000	3,300	1,700	No meeting in July and November; Directors absent at September and October meetings
52540:Signing & Safety Material	250	208	-	208	
52560:Small Equipment	2,000	1,667	(678)	2,345	
52570:Advertising	689,000	574,167	162,755	411,412	Includes \$34,461 in reverse accruals from FY23/24. Several one-time costs not realized yet.
52580:Special Department Expense	4,200	4,200	2,999	1,201	Office equipment for several planned staff hires not yet realized
52785:Training / Education	17,000	17,000	1,798	15,202	Multiple staff training and conference attendance costs not yet realized
52790:Transportation and Travel	70,000	58,333	23,856	34,477	Lower than anticipated fleet costs to date.
52800:Utilities	165,000	137,500	179,032	(41,532)	Includes \$60,608 in annual sewer discharge fees
52810:Operating Materials	-	-	-	-	
53050:Debt Issuance Costs	-	-	-	-	
53060:Bond Interest	4,521,535	2,260,768	1,863,542	397,226	Interest earned on the bonds that used to offset a portion of the semi-annual bond interest payment.
53190:Taxes and Assessments	549,878	274,939	420,918	(145,978)	Includes \$96,735 in one-time (annual) permit fees and greater than expected taxes associated with increased landfill disposal.
53250:Contributions to Other Agencies	280,873	280,873	280,873	(0)	
53390:Transfer Out A-87 Costs	27,508	22,924	10,190	12,733	
55510:Operating Transfer Out	-	-	(10)	10	
55561:Interfund/Intrafund Activities Out	-	-	-	-	
59000:Appropriation for Contingencies	100,000	-	-	-	
Total Expenses	60,665,972	46,343,077	36,439,857	9,903,220	
Net Income/(Loss)	(10,258,699)	(3,942,687)	13,913,598	17,856,285	
Additional non Income Statement Transactions:					
Bond Proceeds	10,122,422	12,535,691	5,675,240	6,860,451	
Planned use of Reserves	3,750,000	3,125,000	-	3,125,000	
Total with Bond Proceeds and Reserves	3,613,723	11,718,005	19,588,838	27,841,736	

Notes:

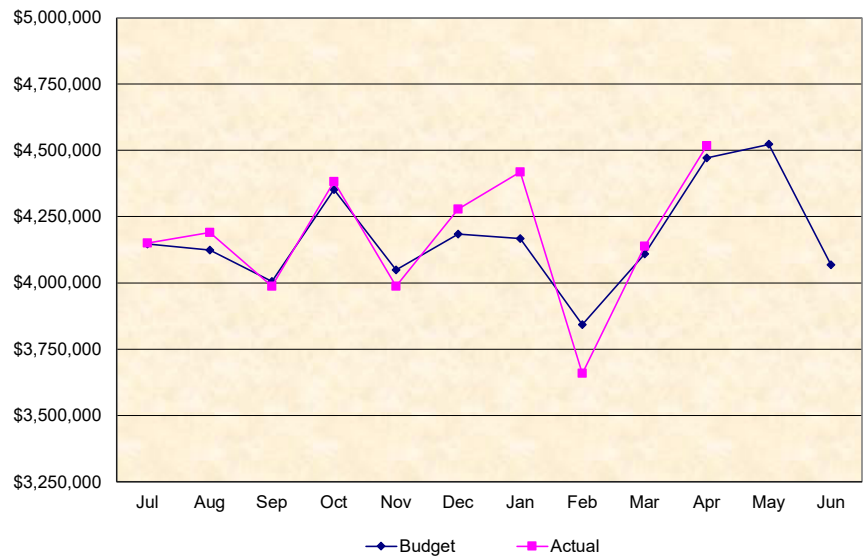
- Budgeted revenues and expenses are prorated equally each month of the fiscal year, whereas actual revenues and expenses reflect those realized as of the date of the report. This may lead to notable reported discrepancies between budgeted and actual amounts.
- Differences in the coding between the budgeted and actual revenues and expenses may result in notable reported discrepancies within the report.
- Additional non income Statement Transactions reflect amounts from WPWMA's Balance Sheet and are shown on this report for tracking and informational purposes only.

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Fiscal Year 2024-2025

Combined Revenue

Month	Budget	Actual	Variance
Jul	\$4,146,950	\$4,150,771	\$3,821
Aug	\$4,123,593	\$4,189,663	\$66,070
Sep	\$4,005,325	\$3,987,149	(\$18,176)
Oct	\$4,352,558	\$4,381,962	\$29,404
Nov	\$4,048,518	\$3,987,701	(\$60,817)
Dec	\$4,184,750	\$4,278,127	\$93,377
Jan	\$4,167,689	\$4,418,501	\$250,812
Feb	\$3,842,833	\$3,658,668	(\$184,165)
Mar	\$4,109,782	\$4,138,375	\$28,593
Apr	\$4,471,548	\$4,517,359	\$45,811
May	\$4,523,216		
Jun	\$4,068,308		
Totals:	\$50,045,070	\$41,708,276	\$254,730

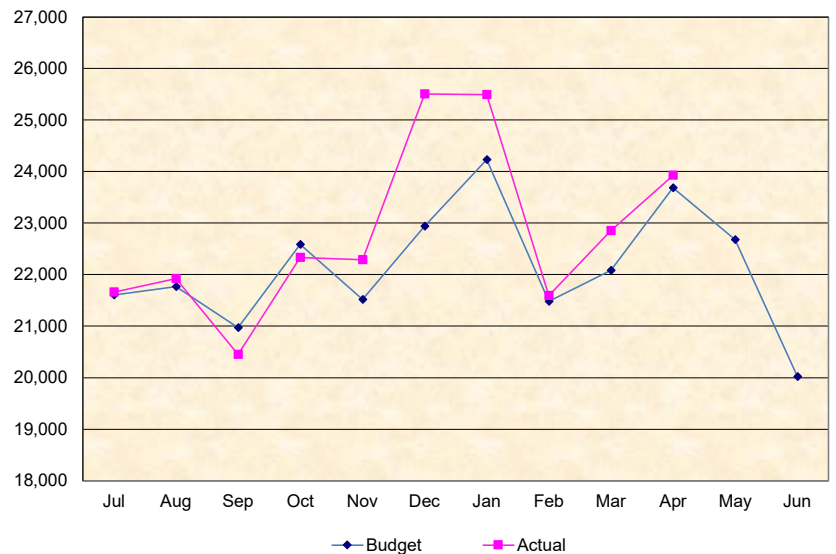


Combined Tipping Fee Revenue Year to Date

Budget	\$41,453,546
Actual:	\$41,708,276
Variance	\$254,730

MSW Tonnage

Month	Budget	Actual	Variance
Jul	21,608	21,663	55
Aug	21,768	21,921	153
Sep	20,972	20,450	(522)
Oct	22,588	22,332	(256)
Nov	21,516	22,288	772
Dec	22,941	25,507	2,566
Jan	24,235	25,495	1,260
Feb	21,478	21,593	115
Mar	22,083	22,851	768
Apr	23,684	23,928	244
May	22,682		
Jun	20,023		
Totals:	265,579	228,028	5,154

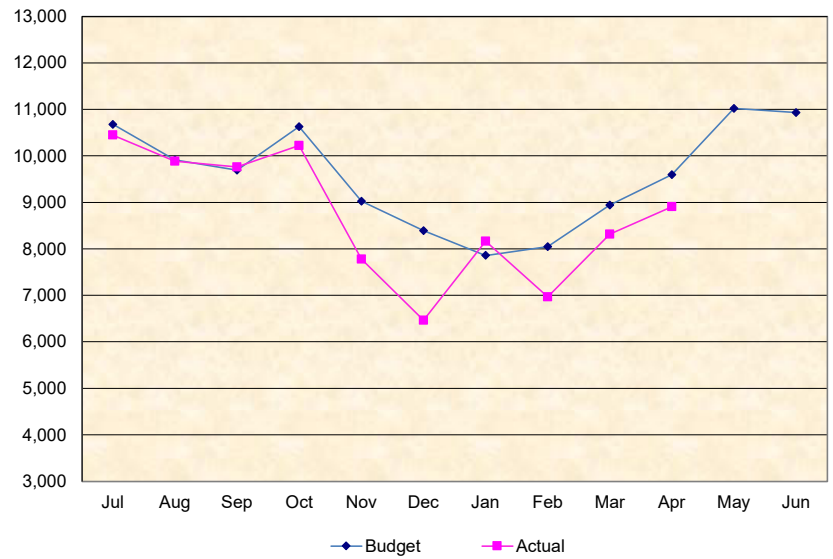


MSW Tonnage Year to Date

Budget:	222,874
Actual:	228,028
Variance	5,154

C&D Tonnage

Month	Budget	Actual	Variance
Jul	10,680	10,447	(232)
Aug	9,915	9,885	(31)
Sep	9,691	9,760	69
Oct	10,628	10,222	(406)
Nov	9,023	7,776	(1,248)
Dec	8,393	6,468	(1,925)
Jan	7,861	8,167	306
Feb	8,049	6,965	(1,084)
Mar	8,944	8,318	(626)
Apr	9,598	8,909	(690)
May	11,021		
Jun	10,931		
Totals:	114,736	86,917	(5,867)

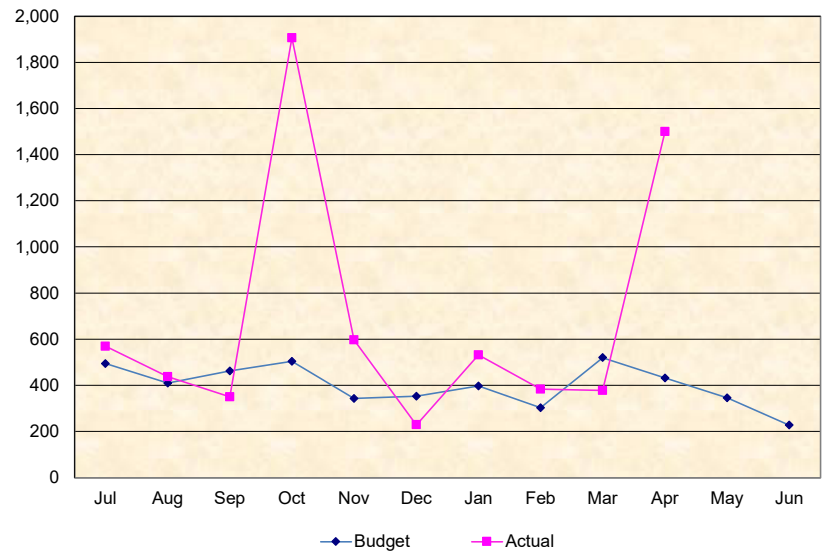


C&D Tonnage Year to Date

Budget:	92,783
Actual:	86,917
Variance	(5,867)

Sludge & Mixed Inerts Tonnage

Month	Budget	Actual	Variance
Jul	494	569	75
Aug	410	437	27
Sep	462	350	(113)
Oct	504	1,907	1,403
Nov	343	596	253
Dec	353	229	(124)
Jan	398	531	133
Feb	303	383	80
Mar	520	378	(142)
Apr	432	1,500	1,068
May	345		
Jun	227		
Totals:	4,792	6,880	2,661

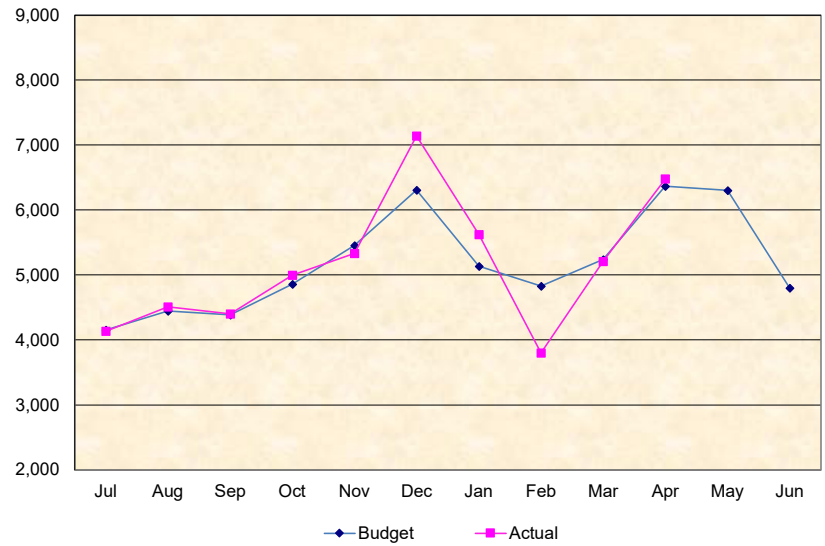


Sludge & Mixed Inerts Tonnage Year to Date

Budget:	4,219
Actual:	6,880
Variance	2,661

Green Waste Tonnage

Month	Budget	Actual	Variance
Jul	4,156	4,137	(19)
Aug	4,445	4,511	66
Sep	4,388	4,400	11
Oct	4,858	4,997	138
Nov	5,456	5,334	(122)
Dec	6,308	7,141	833
Jan	5,135	5,625	490
Feb	4,831	3,801	(1,030)
Mar	5,241	5,211	(30)
Apr	6,367	6,481	115
May	6,303		
Jun	4,802		
Totals:	62,290	51,638	453

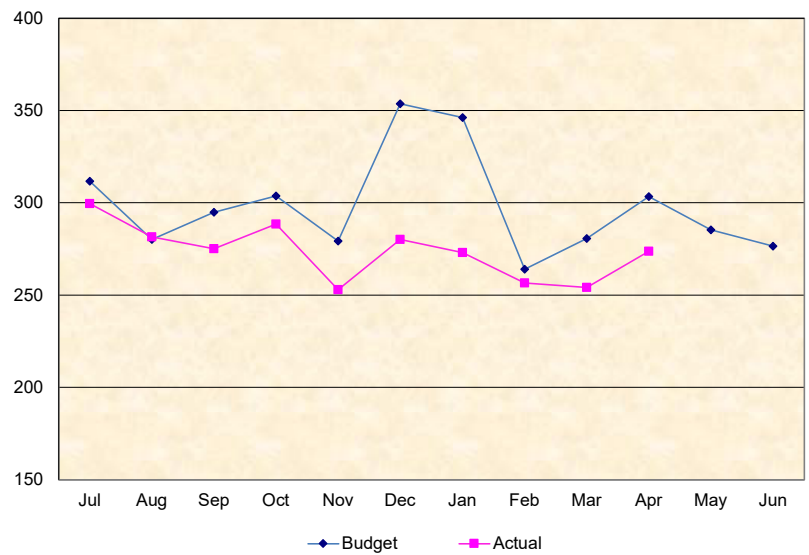


Green Waste Tonnage Year to Date

Budget:	51,185
Actual:	51,638
Variance	453

Food Waste Tonnage

Month	Budget	Actual	Variance
Jul	312	300	(12)
Aug	280	282	1
Sep	295	275	(20)
Oct	304	288	(15)
Nov	279	253	(26)
Dec	354	280	(73)
Jan	346	273	(73)
Feb	264	256	(7)
Mar	281	254	(27)
Apr	303	274	(30)
May	285		
Jun	276		
Totals:	3,579	2,735	(282)

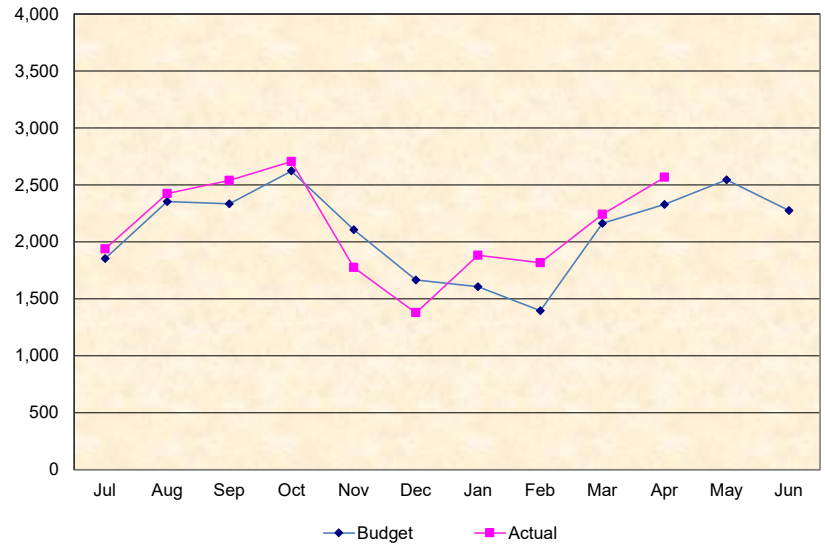


Food Waste Tonnage Year to Date

Budget:	3,017
Actual:	2,735
Variance	(282)

Inerts Tonnage

Month	Budget	Actual	Variance
Jul	1,852	1,937	85
Aug	2,352	2,425	73
Sep	2,333	2,540	207
Oct	2,623	2,706	83
Nov	2,107	1,774	(333)
Dec	1,664	1,378	(286)
Jan	1,605	1,880	275
Feb	1,396	1,818	422
Mar	2,163	2,241	78
Apr	2,329	2,567	238
May	2,543		
Jun	2,274		
Totals:	25,242	21,266	841

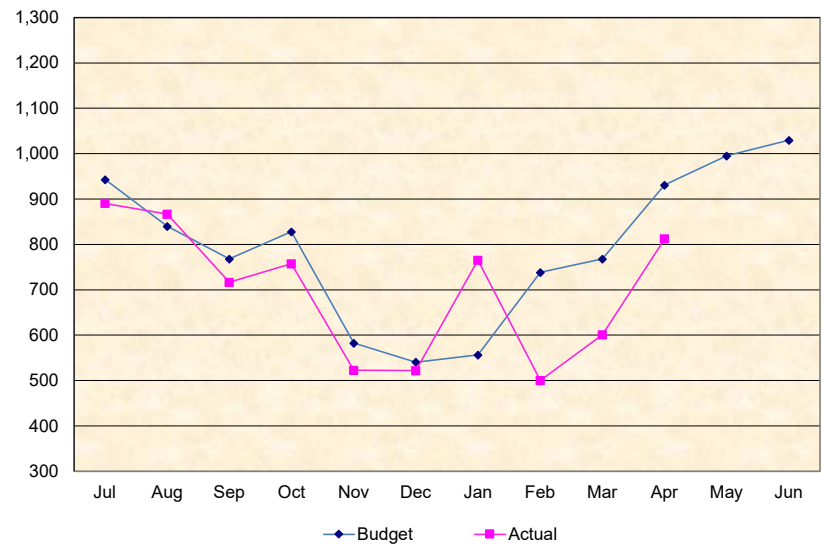


Inerts Tonnage Year to Date

Budget:	20,425
Actual:	21,266
Variance	841

Wood Tonnage

Month	Budget	Actual	Variance
Jul	943	891	(52)
Aug	840	867	27
Sep	768	717	(51)
Oct	828	758	(70)
Nov	582	522	(60)
Dec	541	522	(19)
Jan	557	765	208
Feb	738	500	(238)
Mar	768	601	(167)
Apr	931	813	(118)
May	995		
Jun	1,030		
Totals:	9,521	6,956	(540)

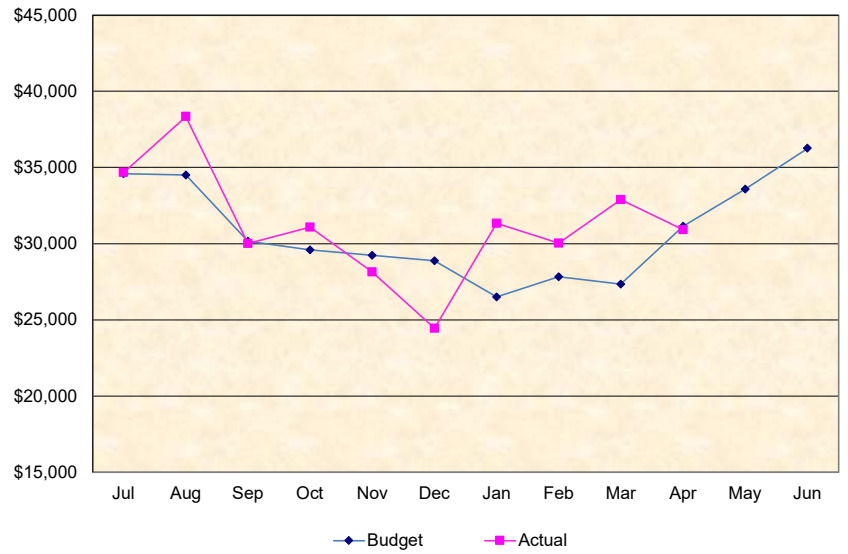


Wood Tonnage Year to Date

Budget:	7,496
Actual:	6,956
Variance	(540)

Miscellaneous Tipping Fee Revenue

Month	Budget	Actual	Variance
Jul	\$34,587	\$34,676	\$90
Aug	\$34,502	\$38,342	\$3,839
Sep	\$30,150	\$30,003	(\$147)
Oct	\$29,595	\$31,072	\$1,478
Nov	\$29,233	\$28,142	(\$1,091)
Dec	\$28,886	\$24,452	(\$4,434)
Jan	\$26,510	\$31,328	\$4,818
Feb	\$27,827	\$30,042	\$2,215
Mar	\$27,349	\$32,885	\$5,536
Apr	\$31,144	\$30,922	(\$222)
May	\$33,581		
Jun	\$36,269		
Totals:	\$369,633	\$311,866	\$12,082



Miscellaneous Tipping Fee Revenue Year to Date

Budget:	\$299,783
Actual:	\$311,866
Variance	\$12,082

Miscellaneous tipping fee revenue reflects tipping fees received from tires, treated wood waste, appliances, and water treatment plant sludges.

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**MEMORANDUM
WESTERN PLACER WASTE MANAGEMENT AUTHORITY**

TO: **WPWMA BOARD OF DIRECTORS**
FROM: **SCOTT SCHOLZ / RYAN SCHMIDT** *RS*
SUBJECT: **ITEM 6E: FACILITY PROJECTS UPDATE**

DATE: **MAY 15, 2025**

RECOMMENDED ACTION:

None. This item is for information purposes only.

BACKGROUND:

This report focuses on ongoing projects across WPWMA's campus including the Materials Recovery Facility (MRF) and Western Regional Sanitary Landfill.

MRF Improvements

Phase 1 – C&D and Greenwaste ASP

Construction of the new C&D and Greenwaste ASP facilities is complete and are currently in operation.

Phase 2 – Maintenance Building and ADA Improvements

Construction of the remainder of the interior and exterior ADA improvements to accommodate California Building Code requirements for an accessible path of travel, parking stalls, toilet and bathing facilities, and lockers remain on hold pending an updated cost estimate from FCC's contractor.

FCC moved into the new Maintenance Building the week of April 28. As noted in the Circular Economy Pitch Competition update (Item 6f of this agenda), WPWMA staff will begin assessing the old maintenance building for use as the WPWMA's Innovation Lab to facilitate research and development projects.

Phase 3A – MRF

VanDyk is working through punch list items within the MRF building, with their subcontractor focusing on providing electrical service to the baler. Van Dyk will continue working on paper dryer, compressor, and residue load out equipment installation as access allows.

Fire protection crews are currently installing the fire suppression system over the equipment within the MRF facility, followed by the compressor building, residue load-out, and compactor canopies. Complete installation is anticipated by the end of May which will trigger system commissioning by the Fire Marshal. Fire Watch remains in place for the duration of this portion of construction.

The alleyway east of the MRF is currently being used as the sole traffic route for public and commercial access to the MSW, C&D, and green waste tipping areas. The alleyway west of the MRF is closed to traffic to accommodate construction of the organics conveyor and MRF odor control system. Once these construction activities are complete, the permanent traffic plan will be implemented.

Phase 3B – MSW CASP and Traffic Improvements

The footings for the organics conveyor are in place, and FCC's subcontractor is scheduled to be onsite through May to install the conveyor. Construction of the densimetric table pad is underway, along with demolition of the compost pad in preparation for the proposed CASP improvements. In order to meet SB1383 compliance requirements by July 1st, FCC has proposed using mobile CASP units to process material until the permanent CASP facilities are in place and commissioned for processing, at no additional cost to the WPWMA. Construction and operation of the CASP area and mobile CASP units are dependent on Water Board permitting approval; staff notified FCC of this approval process prior to construction and is overseeing submittal of the permitting documents.

Certificate of Occupancy

Final Certificates of Occupancy are subject to the WPWMA granting roadway easements to Placer County along Fiddymont Road and Athens Avenue. Placer County issued a letter to WPWMA outlining the proposed easements, and WPWMA staff will be submitting the proposed roadway centerlines to Placer County for their concurrence within the coming weeks. Upon agreement, staff will return to your Board to approve the easement dedication.

South Placer Wastewater Authority Compliance Project

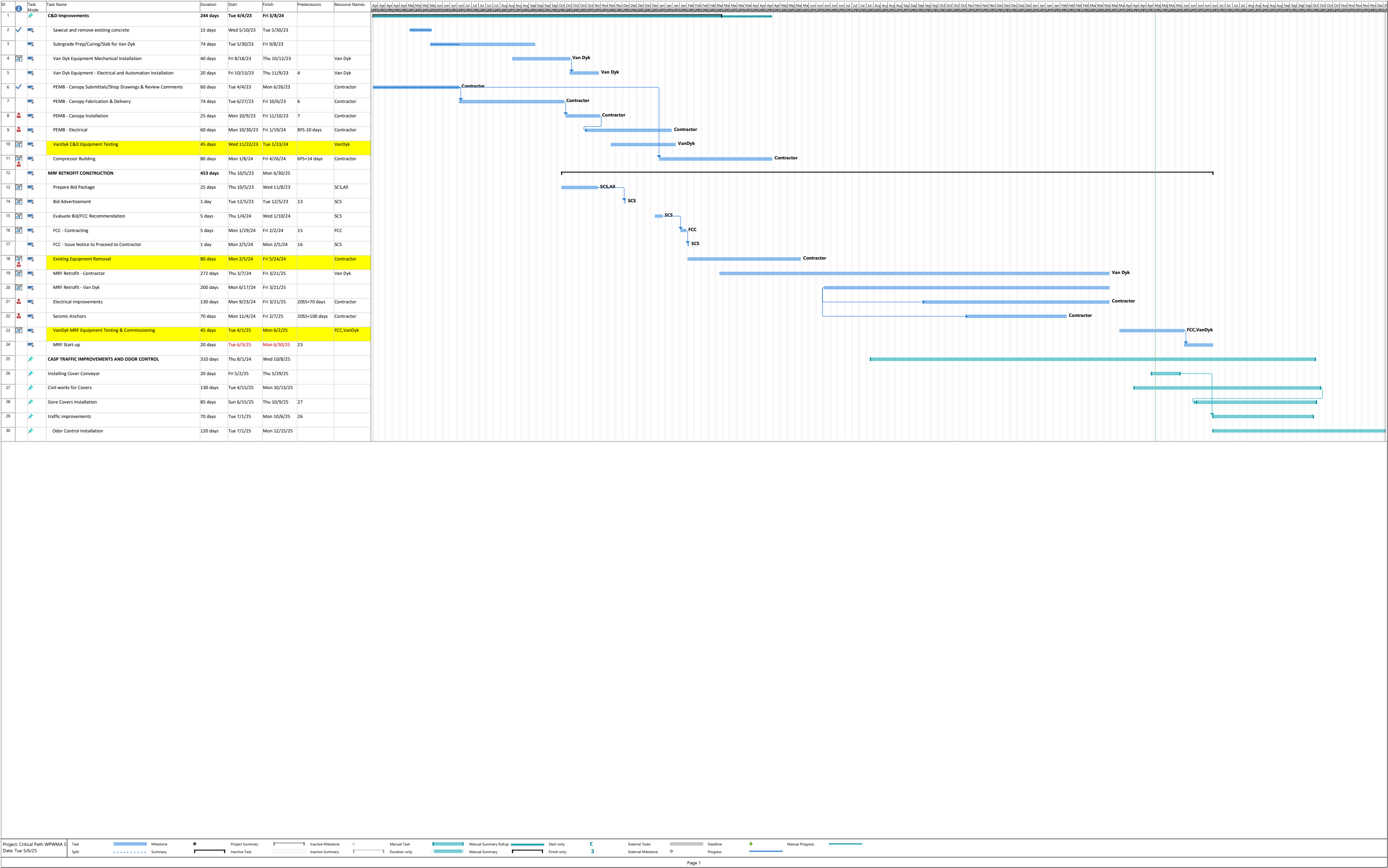
A granular activated carbon filtration system is currently operational and will be used to evaluate efficiency in removing constituents specified the WPWMA's wastewater discharge permit. Staff have begun submission of pre- and post-treatment samples to the Roseville WWTP Booth Road laboratory.

South Compost Pond Odor Update

FCC has begun implementation of various efforts to reduce the odors from the South Compost Pond, including lime absorbent surrounding the pond, and two liquid odor neutralizer solutions added April 15, April 16, and April 20. FCC has also proposed implementing a Clearwater filtration treatment process to directly target the source of the odors and is exploring a third odor neutralizing solution.

FCC's efforts to reduce the odors have been somewhat effective, but odors have still been present at various times throughout the day. WPWMA and FCC staff have established a standing weekly meeting to discuss current and proposed actions to resolve the issue.

ATTACHMENT: FCC CRITICAL PATH UPDATE



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**MEMORANDUM
WESTERN PLACER WASTE MANAGEMENT AUTHORITY**

TO: **WPWMA BOARD OF DIRECTORS**
FROM: **SCOTT SCHOLZ / EMILY HOFFMAN** *eh*
SUBJECT: **ITEM 6F: CIRCULAR ECONOMY UPDATE**

DATE: **MAY 15, 2025**

RECOMMENDED ACTION:

None. This item is for information purposes only.

BACKGROUND:

At the September 9, 2021 meeting, your Board approved a Master Services Agreement with California State University, Sacramento (CSUS) and the Carlsen Center for Innovation and Entrepreneurship (CCIE) to assist with attracting and mentoring businesses to beneficially utilize recyclable materials recovered at the WPWMA's campus. At the August 11, 2022 meeting, your Board approved the first work order with CCIE to develop, manage, and conduct a circular economy pitch competition on behalf of the WPWMA.

The Circular Economy Innovation Competition is designed to identify businesses that will beneficially utilize recovered materials to advance the WPWMA's goals to:

- Maximize recovery of materials thereby reducing landfill disposal
- Reduce costs (including transportation, energy usage, etc.)
- Enhance revenues
- Create consistency (decreasing volatility of international markets)

On April 19, 2023 following the final pitch competition, AgGen was selected as the winner of the inaugural Circular Economy Innovation Competition. CCIE and WPWMA staff continue to work with AgGen to advance their innovation.

In October 2023, your Board approved the second work order with CCIE for a second Circular Economy Innovation Competition launched in November 2023 during Global Entrepreneurship Week, generating 14 viable entries. Upon review by WPWMA and Member Agency staff, 8 entries were selected as finalists for the Final Pitch held April 24, 2024 at the Roseville Venture Lab; Fiber Global was selected as the winner of \$20,000 and the judges awarded an additional \$5,000 Innovator Award to ECO-BUILDER.

In October 2024, your Board approved the third work order with CCIE for a third Circular Economy Innovation Competition that launched in November 2024 during Global Entrepreneurship Week and generated 34 viable entries. WPWMA and Member Agency technical staff reviewed and evaluated the entries and advanced 9 finalists to attend a pitch-crafting bootcamp and mentoring sessions with CCIE leading up to the final pitch competition.

The final pitch competition was held Wednesday, April 16, 2025 at the Roseville Venture Lab. In addition to Directors Halldin and Reedy, the judging panel included

former WPWMA Deputy Director and current SPMUD Director Will Dickinson, Cheryl Beninga of FourthWave, Laura Gonzalez Ospina of Sacramento State Sustainability, and Thomas Hall of Clean Start. The finalists had 5 minutes to pitch their innovations, followed by a 5-minute question and answer period.

CRDC North America, represented by COO Ross Gibby and Investor Meg Arnold of SeaBright Ventures Fund, was selected as the winner and received a check for \$20,000 from the WPWMA to continue to invest in their innovation and grow their company. CRDC's innovation centers around utilizing Plastics #1-7 to create a concrete aggregate material that is lighter, stronger, more durable, and more energy efficient than standard mix designs and has a wide variety of applications in concrete and asphalt projects.

Staff have engaged CRDC to realize a full-scale manufacturing operation on the WPWMA's Eastern Expansion Property as soon as feasible.

The judges also awarded two \$1,000 Local Innovator Awards to local startups FLUID and Lorna M Designs, utilizing textile and tire waste to create new products.

WPWMA Innovation Lab

In anticipation of the new CSUS Placer Center expected to begin admitting students in 2028 just south of the WPWMA's campus in the Placer One development of the Sunset Area, staff have been meeting regularly with CSUS staff and leadership.

As a neighboring stakeholder, staff from CSUS's Office of Sustainability organized a tour and meet and greet in November 2023 for CSUS and Sierra College leadership to learn how the WPWMA can be a vital neighbor and partner. WPWMA staff subsequently engaged faculty at CSUS' College of Engineering & Computer Science to gauge interest in joint research projects.

In May 2024, staff participated in the Placer Center's academic cluster presentations highlighting academic programming and curriculum planning for the university including the College of Sustainable Development which will utilize a multi-disciplinary approach to sustainability, engineering, manufacturing, circular economics, environmental science, and more, relying heavily on the WPWMA as an industry partner.

Through these discussions, CSUS/CCIE developed a framework to support elevating circular economy and innovation-related research and technical projects in collaboration with CSUS campus partners on behalf of the WPWMA with the creation of a WPWMA Innovation Lab. Staff identified the original maintenance shop building as an ideal location to temporarily house a potential Innovation Lab due to its size, proximity to materials, existing office space, and optimal utility connections. The building was originally slated for demolition as part of the MRF Design-Build Agreement; however, staff recommend leaving the building intact for future beneficial reuse.

In October 2024, your Board approved the fourth work order with CCIE formalizing and establishing funding for a WPWMA Innovation Lab, a dynamic physical space for interdisciplinary collaboration and innovation at the intersection of academia and industry addressing real-world and emerging challenges. As part of this work order, your Board approved focusing on CSUS faculty research of circular economy-related projects and wastewater pre-treatment solutions to address constituents in leachate and

wastewater as well as forthcoming regulatory requirements related to PFAS that will impact jurisdictions across California and the United States, beyond solid waste facilities.

Staff and CCIE developed research problem statements and an application process to solicit faculty project proposals which launched in the spring of 2025; CCIE is reviewing proposals and the selected research projects are anticipated to take place over summer and fall of 2025. Staff will provide your Board with updates as the research projects progress.

Several local entrepreneurs are eager to utilize the WPWMA's Innovation Lab to progress their innovations including Sierra College student-led ECO-BUILDER (2024 Circular Economy Innovation Competition Innovator Award winner) that recycles plastic waste into building materials and a Woodcreek High School-led group that was part of the Roseville Venture Lab's Roseville Rising student program focused on a pilot scale anaerobic digester for renewable energy creation.

While staff have applied for a federal grant to help fund recycling manufacturing and processing equipment to support student, entrepreneurs, and faculty efforts, funding for baseline building improvements is included in the FY 2025/26 Preliminary Budget for your Board's consideration this evening.

Eastern Expansion Property

In December 2022, your Board certified the Renewable Placer Waste Action Plan Final Environmental Impact Report and approved Plan Concept 2 as the Project associated with the Renewable Placer Waste Action Plan, a roadmap for the next 50 years of responsible and proactive solid waste management and resource recovery for the region. As part of this Project, the WPWMA's Eastern Expansion Property was identified for future development of compatible technologies and programmatic elements, realizing the lofty goals of establishing a local circular economy directly on the WPWMA's campus.

Although the Eastern Expansion Property is undeveloped and currently maintained by cattle grazing, dozens of companies are eager to site their manufacturing operations on the WPWMA's campus. Staff have coordinated with neighboring property owners in the Sunset Area to align utility and roadway improvements and engaged with the Greater Sacramento Economic Council (GSEC) to develop a site readiness assessment for the Eastern Expansion Property and next steps following the WPWMA's initial land improvements and site master planning.

Staff have also begun designing potential land development configurations for the Eastern Expansion Property to establish a "Circular Economy Business Park". Initial concepts include connection to the WPWMA's Central Property through an internal roadway and could accommodate approximately 49 individual lots ranging from 1 to 5 acres to provide flexibility based on intended use and demand. Staff will continue to develop a Site Master Plan for the Circular Economy Business Park and look forward to sharing updates as well as seeking final approval on the plan from your Board.

Sufficient funding to initiate development for the Eastern Expansion Property / Circular Economy Business Park is included in the Draft FY2025/26 Budget.

STRATEGIC PLAN/GOALS:

GOAL 2 – Enhance economic development and investment in innovation.

GOAL 3 – Increase material diversion and domestic reuse.



WESTERN PLACER WASTE MANAGEMENT AUTHORITY

Minutes of March 13, 2025

Meetings of the Western Placer Waste Management Authority Board of Directors are held in the WPWMA Board Chambers at 3013 Fiddymont Road, Roseville, CA.

Directors Present:

Bonnie Gore
Bill Halldin
Shanti Landon
John Reedy
Bruce Houdesheldt

Staff Present:

Scott Scholz
Eric Oddo
Ethan Walsh, BBK
Will Scheffler
Ryan Schmidt
Emily Hoffman

1. Call Meeting to Order: Chair Gore called the meeting to order at 5:30 PM.
2. Pledge of Allegiance: Chair Gore led the Pledge of Allegiance.
3. Roll Call: All Directors were present. Director Halldin arrived at 5:47 PM.
4. Statement of Meeting Procedures: Emily Hoffman read the statement of meeting procedures.
5. Public Comment: None.
6. Announcements & Information
 - a. Report from the General Manager

Scott Scholz provided the following updates:

 - WPWMA's Operations Team has been successful in containing contaminated stormwater on site.
 - There has been a significant uptick in violations related to Landfill Operations from state and local regulatory agencies over the last 6 months. WPWMA staff are working closely with the contractor's compliance and operations staff to identify root issues and recommend solutions to prevent future issues.
 - WPWMA hired an Accounting Technician to complete newly formed Accounting Team and is recruiting for an additional Environmental Resources Specialist.
 - Given limited office space and growing staff, staff are working with FCC on short- and long-term plans at the Administrative Building.
 - Engineering staff will present at SWANA's Western Regional Symposium on developing a landfill module during the winter.
 - Scott will be sharing at the California General Services Association on the benefits of a mixed-waste MRF and collection system for regulatory compliance.
 - b. GSEC Presentation

Emily Hoffman introduced Troels Adrian and Matt Miller of the Greater Sacramento Economic Council to share a summary of their efforts on behalf of the WPWMA and a presentation on the economic impact of developing the WPWMA's Eastern Expansion Property into a Circular Economy Business Park. Staff and GSEC answered questions from the Board.

- c. Financial Reports: Eric Oddo summarized the report. There were no questions from the Board.
- d. Monthly Tonnage Reports: Will Scheffler summarized the report. There were no questions from the Board.
- e. Facility Projects Update: Ryan Schmidt summarized the report and answered questions from the Board.

7. Timed Item

- a. Tipping Fee Increase for FY 2025/26 (Eric Oddo)

Staff recommend the Board:

- 1. Adopt Resolution 25-04 that increases tipping fees effective July 1, 2025.
- 2. Determine that the recommended action is exempt from CEQA pursuant to Section 21080(b)(8) of the Public Resources Code.

Eric Oddo summarized the report.

The Chair opened the Public Hearing at 6:09 PM.

Staff answered questions from the Board.

The Chair opened public comment; no comments were received.

The Chair closed the Public Hearing at 6:11 PM.

MOTION TO APPROVE: Landon/Reedy

ROLL CALL VOTE: AYES: Landon/Reedy/Houdesheldt/Halldin/Gore

8. Consent Agenda

- a. Minutes of the Board Meeting held January 13, 2025

Staff recommended the Board approve the minutes as submitted.

- d. First Amendment to the Agreement with Jacobs Engineering Group Inc. for Landfill Design and Permitting (Ryan Schmidt)

Staff recommend the Board:

- 1. Authorize the Chair to sign the First Amendment to the Landfill Design & Permitting Agreement with Jacobs Engineering Group Inc. to provide additional professional services related to the WPWMA's Waste Action Plan for an amount not to exceed \$251,012, increasing the total not-to-exceed cost of the Agreement to \$2,574,474.
- 2. Determine that the recommended actions are each not a project pursuant to California Environmental Quality Act Guidelines Section 15378.

The Chair opened public comment; no comments were received.

MOTION TO APPROVE: Houdesheldt/Reedy/Unanimous

9. Action Items

- a. Circular Economy Innovation Competition Update (Emily Hoffman)

Staff recommended the Board:

- 1. Select up to two WPWMA Board members to serve as representatives on the 2025 Circular Economy Innovation Competition Judging Panel.
- 2. Determine that the recommended action is not a project pursuant to California Environmental Quality Act Guidelines Section 15378.

Emily Hoffman summarized the report and answered questions from the Board.

The Chair opened public comment; no comments were received.

The Board recommended Director Halldin and Director Reedy serve as WPWMA representatives on the Judging Panel.

b. New Name Opportunity for WPWMA (Emily Hoffman)

Staff recommended the Board:

1. Provide direction to staff regarding establishing a “Doing Business As” name.
2. Determine that the recommended action is not a project pursuant to California Environmental Quality Act Guidelines Section 15378.

Emily Hoffman summarized the report and answered questions from the Board.

The Chair opened public comment; no comments were received.

The Board directed staff to continue the path to establishing a DBA and consider alternate names, solicit additional feedback from the public, and return at a future meeting for additional discussion.

10. Reports from Directors: None.
11. Upcoming Agenda Items: None.
12. Adjournment: Meeting was adjourned at 6:33 PM.

Respectfully Submitted,



Emily Hoffman, Acting Clerk of the Board

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**MEMORANDUM
WESTERN PLACER WASTE MANAGEMENT AUTHORITY**

TO: **WPWMA BOARD OF DIRECTORS**

DATE: **MAY 15, 2025**

FROM: **SCOTT SCHOLZ / ERIC ODDO**

SUBJECT: **ITEM 7B: AGREEMENT WITH HB STAFFING FOR TEMPORARY
STAFFING SERVICES**

RECOMMENDED ACTION:

1. Authorize the General Manager, upon review and approval by WPWMA Counsel, to execute an agreement with Cathyjon Enterprises, Inc. dba HB Staffing to provide temporary staffing services as needed for administrative, accounting, and scalehouse operations for an amount not to exceed \$135,000.
2. Determine that the recommended action is not a project pursuant to California Environmental Quality Act Guidelines Section 15378.

BACKGROUND:

The WPWMA employs temporary labor to ensure continuity of its operations and in response to permanent employee retirements, resignations and/or extended leaves of absence. The use of temporary staffing is not intended to replace or circumvent the hiring of permanent employees, rather it is intended to meet immediate labor needs until permanent staffing solutions are operationally necessary and financially justifiable.

The WPWMA has historically relied on Placer County's agreement with HB Staffing to provide this service. Consistent with the WPWMA's recent efforts to establish independence from reliance on administrative and operational support from Placer County, staff recommend establishing WPWMA-specific agreements for services historically provided through Placer County administered contracts.

Since March 2022, the WPWMA has utilized the services of HB Staffing via Placer County's agreement to provide temporary labor services. In that time, HB Staffing has been responsive and provided reliable and dependable staffing. Consequently, staff recommend your Board authorize the General Manager, upon review and approval by WPWMA Counsel, to execute an Agreement with HB Staffing for services substantially similar to those detailed in the attached draft Scope of Services.

ENVIRONMENTAL CLEARANCE:

Executing an agreement to provide temporary staffing services is not considered a project under the California Environmental Quality Act.

FISCAL IMPACT:

Staff recommend authorizing the General Manager to enter into the recommended agreement for a maximum cost of \$135,000. Based on the current temporary staffing expenditure rate, projected timeframes for hiring permanent staff to fill existing fully funded allocations, and to retain an existing temporary worker filling the position of an employee on extended leave, staff anticipate this recommended level of funding will be

sufficient throughout the remainder of the calendar year. Funding for this expenditure is included in the FY 2024-25 Budget.

STRATEGIC PLAN/GOALS:

GOAL 5 – Maintain fiscally responsible systems.

ATTACHMENT: DRAFT TEMPORARY LABOR SCOPE OF WORK

EXHIBIT A SCOPE OF SERVICES

Under this Agreement, Contractor shall serve as a Temporary Services Employer and shall provide adequately trained and competent temporary staffing services to the WPWMA pursuant to California Labor Code Section 201.3 for the job classifications of Administrative Clerk – Journey, Accounting Assistant – Journey, and Waste Disposal Site Attendant. Complete descriptions of these job classifications and related job specifications are included in Exhibit E to this Agreement.

The use herein of the terms “temporary employee”, “employee”, or “staff” refers to the individuals provided by the Contractor for temporary placement at the WPWMA’s facility. These terms may be used interchangeably and are not intended to describe the individuals as WPWMA employees. Any individuals provided by the Contractor for temporary placement at the WPWMA’s facility must be employees of the Contractor, not subcontractors. Any such individuals will not be employees of the WPWMA. Accordingly, all terms and conditions of employment for such individuals, including but not limited to scheduling, pay, time off, discipline, and benefits, will be determined by Contractor, not WPWMA.

Contractor shall adhere to all current and future Federal, State, and local laws and regulations applicable to the services described in this Agreement and is solely responsible for all employment related compliance in regards to the Affordable Care Act (ACA), AB 1522 – Healthy Workplaces, Healthy Families Act of 2014 (Paid Sick Leave Law), and any other legally required employment benefits for its employees.

Contractor shall recruit, test, and select individuals who shall meet the WPWMA's minimum employment standards, including but not limited to a drug free workplace, and requirements and specifications for each job classification. While not WPWMA employees, Contractor staff assigned to WPWMA are expected to abide by WPWMA policies, including, but not limited to the following:

- Voicemail, E-mail, Internet and Computer/Technology Use Policy
- Internal Control Standards Manual (proper handling of cash and other valuable items)
- Code of Ethics
- Policy against Workplace Discrimination, Harassment, and Retaliation
- Policy against Workplace Violence
- Drug and Alcohol Policy
- Workplace Relationships Policy

WPWMA will, for informational purposes, provide Contractor copies of relevant policies upon request.

Contractor shall complete a criminal background and a reference check on all employees who Contractor proposes to place at the WPWMA’s facility. Such employee(s) must have cleared the background and reference checks prior to commencing work for the WPWMA. All background and reference checks services performed by the Contractor shall be solely at the Contractors expense.

Contractor shall be available to receive WPWMA’s email requests to provide temporary staff Monday through Friday, 8:00 am to 5:00 pm local time, excluding WPWMA holidays. A

complete list of WPWMA holidays will be provided to Contractor for scheduling purposes. Contractor shall provide qualified temporary staff who have cleared a criminal background and reference check within a maximum fulfillment time of 72 hours (three business days) of receipt of a request from the WPWMA.

Contractor may be required to provide bi-lingual skilled staff for certain WPWMA assignments. Bi-lingual shall be defined as sufficiently proficient in English and a second language where such services are provided to non-English speaking clients. The WPWMA's bi-lingual needs are predominantly Spanish but may also include other languages. WPWMA shall include in its request email to Contractor if bi-lingual staff is required and/or preferred.

Contractor shall not allow any temporary employee to work more than 960 hours per fiscal year (July 1 through June 30) at the WPWMA, which shall also include any hours the individual works in an "Extra Help" position with the WPWMA or prior temporary placement. The Contractor shall notify the temporary employee and the WPWMA, in writing, when any temporary employee reaches 880 hours per fiscal year. In the event that Contractor knowingly or unknowingly allows or permits any temporary employee to work in excess of 960 hours Contractor shall be solely responsible for any and all additional costs associated with such exceedance including, but not limited to, the payment of CalPERS retirement benefit costs.

Contractor shall ensure employees meet all essential functional requirements of the job assigned, including current State Public Health and Cal OSHA requirements, and shall maintain up to date records of compliance status for each employee. WPWMA will provide information to Contractor regarding specific assignments that may require additional documentation per State regulations and orders, if any.

Contractor shall assign only employees of Contractor, not subcontractors, to perform services pursuant to this Agreement. All individuals assigned by Contractor to perform services under this Agreement shall execute the Acknowledgment of Non-Employee Status, attached as Exhibit F to this Agreement, prior to beginning each work assignment.

In the event that WPWMA, in its sole discretion, at any time during the term of this Agreement, desires the removal of any person or persons assigned by Contractor performing services pursuant to this Agreement, Contractor shall remove any such person immediately upon receiving notice from WPWMA. Contractor shall, upon request by WPWMA, remove any specified individual from the list of potential temporary employees for any future WPWMA assignments.

Contractor shall be solely responsible for ensuring that the Contractor's employees are physically capable of performing the services described herein on WPWMA premises. The Contractor shall take all necessary measures to ensure that the Contractor's employees receive sufficient training regarding contagious and infectious diseases and preventative measures to be taken within the workplace to protect the Contractor's employees from exposure to or exposing others (including but not limited to WPWMA personnel, its contractors, customers, and the public) to contagious and infectious diseases. Should the WPWMA or the Contractor observe any of their employees exhibiting symptoms of a contagious and/or infectious disease (including but not limited to COVID-19) either prior to or during the performance of services on WPWMA premises, the Contractor shall immediately take measures to minimize or prevent exposure to WPWMA employees, its contractors, customer, and the public consistent with government guidance and best practices. Such removal of the Contractor's employee(s) shall not be considered a basis for the removed employee's claim for compensation or damages against the WPWMA, or any of its officers or agents. The employee

shall not return to work on WPWMA premises until Contractor determines the employee(s) are no longer contagious or otherwise a threat to the health and safety of the WPWMA, its contractors, customers, and the general public.

Contractor shall provide weekly time sheets that shall be designed to accurately reflect actual hours worked per week by each temporary employee and that provides the temporary employee and WPWMA with documentation of the hours worked.

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**MEMORANDUM
WESTERN PLACER WASTE MANAGEMENT AUTHORITY**

TO: **WPWMA BOARD OF DIRECTORS** DATE: **MAY 15, 2025**
FROM: **SCOTT SCHOLZ / RYAN SCHMIDT** *RS*
SUBJECT: **ITEM 7C: MODULE 6 LINER PROJECT SPENDING AUTHORITY**

RECOMMENDED ACTION:

1. Approve an increase of \$240,000 to the spending authority associated with the Module 6 Liner Installation – Project No. PJ01894 delegated to the General Manager, increasing the total delegated spending authority to an amount not to exceed \$10,103,703.
2. Determine that the recommended actions are each not a project pursuant to California Environmental Quality Act Guidelines Section 15378.

BACKGROUND:

At the May 11, 2023 meeting, your Board authorized an agreement with Anderson Dragline, Inc. (ADI) for construction of the Module 6 Liner System. Project construction began in August 2023 with completion originally anticipated in February 2024. Due to weather-related issues and a directive from the Water Board, the WPWMA temporarily suspended construction effective December 25, 2023.

During project suspension, ADI remained responsible for maintaining the project area including stormwater management. The primary scope of work for stormwater management comprised pumping the water from the sump area into the proper onsite stormwater management features. The total cost incurred by ADI for the additional pumping and site maintenance is \$417,812.89. In order to authorize payment to ADI for this service, the spending authority needs to be increased by \$240,000.

The Project was substantially complete in November of 2024, and fully completed in December 2024. This is the last outstanding item remaining on the contract before Staff can issue the official Notice of Completion for the project.

ENVIRONMENTAL CLEARANCE:

An Environmental Impact Report (EIR) for the Western Regional Sanitary Landfill, including liner projects, was certified by your Board in August of 1996; a supplemental EIR was certified by your Board in August of 2000. No further environmental review is required.

FISCAL IMPACT:

The recommended action would increase the total project cost to a not-to-exceed amount of \$10,103,703. The proposed total project spending authority reflects the entirety of the Series 2022 B bonds allotted for this project, plus an additional \$775,000 funded by cancelling funds from the Operating Fund – Contingencies Reserve Account typically used by the WPWMA for landfill related development costs.

STRATEGIC PLAN/GOALS:

Goal 4 – Establish well-planned infrastructure and ensure its proper operation.

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**MEMORANDUM
WESTERN PLACER WASTE MANAGEMENT AUTHORITY**

TO: **WPWMA BOARD OF DIRECTORS** DATE: **MAY 15, 2025**
FROM: **SCOTT SCHOLZ / WILL SCHEFFLER** *WS*
SUBJECT: **ITEM 7D: EMERGENCY FRAC TANK PROCUREMENT**

RECOMMENDED ACTION:

1. Authorize the General Manager to approve payment for the rental of frac tanks for containment and permitted disposal of contaminated stormwater for a total delegated spending authority not to exceed \$250,000.
2. Determine that the recommended action is not a project pursuant to California Environmental Quality Act Guidelines Section 15378.

BACKGROUND:

On the morning of January 29, 2025, SCS Field Services (SCS) notified WPWMA staff of a failed weld on the landfill leachate force main behind the Blower Flare Station (BFS). WPWMA and SCS staff repaired the damage; however, the initial break resulted in release of landfill leachate to the northeast stormwater pond, contaminating approximately 450,000 gallons of stormwater. Pursuant to Western Regional Sanitary Landfill's (WRSL) Waste Discharge Requirements (WDRs), WPWMA staff immediately notified the Central Valley Regional Water Quality Control Board (CVRWQCB) of the release.

Due to anticipated heavy rainfall February 1, 2025 and February 5, 2025, limited on-and offsite sewer infrastructure, and limits of the WPWMA's sewer discharge permit with the South Placer Wastewater Authority (SPWA), the contaminated stormwater could not be discharged to the sewer in time for WPWMA staff to remediate the issue. Staff calculated that the forecasted rainfall would add 900,000 gallons of stormwater into the pond and result in a prohibited release of contaminated stormwater onto neighboring properties and be subject to Water Board penalties including a fine for every gallon discharged off-site. The General Manager directed staff to take all actions necessary to prevent the discharge of contaminated stormwater off-site.

WPWMA staff were able to redirect clean stormwater runoff from the Module 1 and 2 soil stockpile and northern half of the eastern perimeter stormwater ditch around the contaminated pond to discharge at the original uncontaminated SW-1 discharge point. Despite the reroute of approximately 5.6 million gallons of stormwater around the contaminated pond, expected rainfall in the contaminated ditch behind the BFS and the contaminated SW-1 pond would add 1.4 million gallons and result in the release of contaminated stormwater off-site. Based on his authority to take immediate action in the event of an emergency, the General Manager immediately procured the rental of 37 frac tanks from Rain for Rent to contain the contaminated stormwater, increasing the pond's freeboard and preventing a release.

Staff have been disposing of the frac tank water by metering it into the WRSL's sewer system in compliance with SPWA guidelines and hauling it off-site for permitted disposal in Sacramento County's sewer infrastructure. To date, WPWMA has disposed of

approximately 1,398,722 gallons of contaminated stormwater, with approximately 180,000 gallons remaining in frac tanks to be disposed. Staff estimate that all contaminated stormwater will be disposed and all tanks removed from the site by May 31, 2025.

ENVIRONMENTAL CLEARANCE:

An Environmental Impact Report (EIR) for the Western Regional Sanitary Landfill, including liner projects, was certified by your Board in August of 1996; a supplemental EIR was certified by your Board in August of 2000. No further environmental review is required.

FISCAL IMPACT:

The recommended action would authorize a not-to-exceed amount of \$250,000. Sufficient funding for this expenditure is included in the FY 2024/25 Budget.

STRATEGIC PLAN/GOALS:

Goal 4 – Establish well-planned infrastructure and ensure its proper operation.

**MEMORANDUM
WESTERN PLACER WASTE MANAGEMENT AUTHORITY**

TO: **WPWMA BOARD OF DIRECTORS**

DATE: **MAY 15, 2025**

FROM: **SCOTT SCHOLZ / ERIC ODDO** 

SUBJECT: **ITEM 8A: FISCAL YEAR 2025/26 PRELIMINARY BUDGETS**

RECOMMENDED ACTION:

1. Approve the Fiscal Year 2025/26 Preliminary Budgets for the Operating Fund, Closure/Postclosure Fund, Self-Insurance Fund and Odor Management Fund as presented in Exhibits A, B and C.
2. Determine that the recommended action does not constitute a project under the California Environmental Quality Act Guidelines Section 15378(b)(5).

BACKGROUND:

The WPWMA operates within four budgets:

1. The **Closure/Postclosure Fund** ensures adequate funding for corrective action, final closure and post-closure monitoring and maintenance of the landfill.
2. The **Self Insurance Fund** covers expenses from claims, lawsuits and damage assessments against the WPWMA.
3. The **Odor Management Fund**¹ covers expenses related specifically to odor related monitoring, management, and public outreach.
4. The **Operating Fund** covers all other expenses of the WPWMA, including our operating agreements with FCC Environmental Services California, LLC.

The attached Preliminary Budgets are based on current estimates of FY 2024/25 fund balances and were developed based on the Financial Forecast (Exhibit D) and the following key assumptions:

1. Tipping Fee Structure – At the March 13, 2025 meeting, your Board approved an increase to the WPWMA's tipping fee schedule to ensure sufficient revenues will be available to pay ongoing operations and maintenance costs, fund debt service requirements, and meet bond coverage covenants. This rate adjustment is scheduled to take effect July 1, 2025 and reflects an approximately 2.5% increase over FY 2024/25 rates.
2. Tonnage – 482,142 total tons accepted, composed of mixed solid waste, sludge, green waste, food waste, construction and demolition debris (C&D), wood waste and inerts. After taking into account tonnages associated with one-time projects and weather-related fluctuations, staff estimates the WPWMA will realize an

¹ Odor management costs are technically included in the Operating Fund. Staff are presenting these odor-related costs and revenues as a separate "fund" solely for the purposes of transparency and clarity as it relates to the WPWMA's ongoing efforts related to facility related odors.

overall decline in waste tonnages of approximately 1.44% compared to the quantities projected through the remainder of FY 2024/25.

3. Grant Funding – In January 2024, the WPWMA was awarded a \$9.96 million reimbursement-based organics grant from CalRecycle to help offset costs associated with the upgrade to the MRF. In December 2024, WPWMA received the first payment installment of \$5.99 million. Staff anticipate applying for a second installment of \$1.11 million prior to the end of the fiscal year with the balance of \$2.86 million received in FY 2025/26. Additionally, staff anticipate receiving approximately \$30,000 associated with the WPWMA's participation in the state's mattress recycling program.
4. Debt Service and Coverage – For FY 2025/26, the WPWMA will be required to pay \$3,435,000 in principle and \$4,360,770 in interest payments for a total annual debt service payment of \$7,795,770. The principal payment is due and payable by June 1, 2026; interest payments will be made semi-annually by December 1, 2025 and June 1, 2026.

As a covenant of the bonds, the WPWMA is obligated to demonstrate it has generated net revenues, after paying operating and maintenance costs, equal to at least 125% of the annual debt service (referred to as "Coverage"). The proposed FY 2025/26 Preliminary Budget is expected to result in a Coverage rate of 144%.

5. Rate Stabilization Fund – Historically, any unspent revenues remaining at the end of a fiscal year were identified in the subsequent fiscal year's budget as "retained earnings" and treated as a source of available revenue. In accordance with Resolution 22-08 adopted by your Board at the August 11, 2022 meeting, any unspent revenues in the Operations Budget remaining at the end of the fiscal year will be deposited into a Rate Stabilization Fund. These monies will be available to your Board for future expenditures including, but not limited to, early retirement of the bonds. The estimated balances of the Rate Stabilization Fund for FY 2024/25 and FY 2025/26 are presented below with the Reserve Account summaries.
6. WPWMA Staffing – Staff have included additional labor funding for: 1) a second Assistant Engineer, 2) a Senior Planner, 3) an Outreach Coordinator, and 4) a second Senior Waste Disposal Site Attendant. These recommended changes are anticipated to increase the WPWMA's annual labor and benefit costs by 13.3% from approximately \$3.51 million to approximately \$3.96 million. An updated organizational chart highlighting these additional labor allocations is attached.
7. Construction Projects – \$7,376,353 budgeted as shown at the bottom of the second page of Exhibit A and associated with:
 - a. Continued modification and upgrade to the MRF.
 - b. Upgrades to the existing SCADA system.
 - c. Landfill leachate pre-treatment system.
 - d. Landfill liner and cover investigation and repair.
 - e. Landfill and Landfill Gas related equipment.

- f. Purchase of dedicated, WPWMA-owned passenger work trucks.
- g. Permitting and initial design of the eastern and western expansion properties.
- 8. Reserve Accounts – Staff recommend the cancellation of \$1,500,000 from the Contingencies reserve account in the Operating Fund Budget to offset costs related to the proposed landfill specific projects. Staff anticipate the overall reserve balance will decrease by \$314,196.

Total fund balances and reserves at the end of the current and upcoming fiscal years are projected as follows:

	FY 2024/25	FY 2025/26
Operating Fund Budget	\$9,293,390	\$7,823,807
Rate Stabilization Fund	\$20,382,339	\$21,330,467
Closure/Postclosure Fund Budget	\$16,427,534	\$16,449,809
Self-Insurance Fund Budget	\$5,827,803	\$5,958,928
Odor Management Fund Budget	\$407,958	\$461,817
Total Reserves	\$52,339,024	\$52,024,828

Board approval of the FY 2024/25 Preliminary Budgets is required before the Placer County Auditor will release payment for invoices received after June 30, 2024. Staff will request Board approval of Final Budgets after the close of Fiscal Year 2023/24.

ENVIRONMENTAL CLEARANCE:

The recommended action is not a project pursuant to California Environmental Quality Act Guidelines Section 15378, because your Board does not fully commit to any individual project when approving the budgets. Appropriate environmental review will be conducted prior to your Board’s approval of individual projects.

FISCAL IMPACT:

The Preliminary Budgets include sufficient funding to generate retained earnings for future use.

STRATEGIC PLAN/GOALS:

GOAL 5 – Maintain fiscally responsible systems.

ATTACHMENTS: EXHIBIT A – OPERATING FUND PRELIMINARY BUDGET
EXHIBIT B – CLOSURE/POSTCLOSURE FUND AND SELF-INSURANCE FUND PRELIMINARY BUDGETS
EXHIBIT C – ODOR MANAGEMENT FUND PRELIMINARY BUDGET
EXHIBIT D – FINANCIAL FORECAST
EXHIBIT E – WPWMA ORGANIZATIONAL CHART

EXHIBIT A
OPERATIONS FUND

	2024/25 Final Budget	2024/25 Estimated	2025/26 Prelim. Budget	Notes
<u>SOURCES OF FUNDS</u>				
42005: Fair Market Value Adjustment		588,243	0	
42010: Investment Income				
Interest/Investment Income	198,562	1,097,833	309,933	
Bond related Interest Income	1,019,467	764,609	290,747	
42030: Rents and Concessions				
Rent	86,565	93,050	95,042	
Royalties	413,088	268,135	413,088	
44270: State Aid - Other Programs	56,000	6,922,894	2,890,223	
46240: Road and Street Services	29,787	29,393	28,973	
46250: Solid Waste Disposal	48,577,738	49,258,799	50,540,031	
46430: Insurance Settlements	0	237	0	
48030: Miscellaneous	15,000	132,688	50,000	
49040: Gain/Loss from Fixed Asset Disposal	45,000	0	0	
49060: Contributions from Other Funds: Closure/Postclosure	0	0	0	
49060: Contributions from Other Funds: Self Insurance	0	0	0	
49140: Bond Proceeds	69,579,799	7,764,469	3,046,353	
Reserve Cancellations				
Fixed Asset Acquisition	0	0	0	
Road Improvement	0	0	0	
HHW Closure	0	0	0	
Imprest Cash	0	0	0	
Contingencies	3,500,000	3,750,000	1,500,000	
Rate Stabilization	0	0	0	
TOTAL SOURCES OF FUNDS	123,521,005	70,670,351	59,164,390	
<u>USES OF FUNDS</u>				
Ongoing Operations	47,682,655	45,890,614	50,809,492	
Major Construction Projects	72,733,993	14,473,827	7,376,353	
Land Acquisition	0	0	0	
Contribution to Reserves				
Fixed Asset Acquisition	0	0	0	
Road Improvement	29,787	29,393	28,973	
HHW Closure	1,347	1,394	1,443	
Imprest Cash	0	0	0	
Contingencies	0	0	0	
Rate Stabilization	3,073,222	10,275,123	948,128	
Auditor's Year End Adjustment	0	0	0	
Retained Earnings	0	0	0	
TOTAL USES OF FUNDS	123,521,005	70,670,352	59,164,390	
<u>OPERATING FUND RESERVE BALANCES</u>				
Fixed Asset Acquisition	1,219,125	1,219,125	1,219,125	
Road Improvement	188,269	218,955	247,928	
HHW Closure	40,089	41,483	42,926	
Imprest Cash	8,600	9,400	9,400	
Contingencies	8,054,428	7,804,428	6,304,428	
Rate Stabilization	4,183,798	20,382,339	21,330,467	
TOTAL OPERATING FUND RESERVE BALANCES	13,694,308	29,675,729	29,154,274	

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APPROPRIATIONS BY ACCOUNT	2024/25 Final Budget	2024/25 Estimated	2025/26 Prelim. Budget	Notes
51010: Wages and Salaries	1,403,653	1,693,550	2,299,482	
51040: Overtime and Call Back Pay	40,022	59,182	17,034	
51090: Cafeteria Plans (Non-PERS)	77,241	75,683	112,134	
51110: Other Payroll	0	0	52,271	
51120: Uniform Allowance	2,000	3,250	3,575	
51210: Retirement	535,331	533,954	726,358	
51220: Payroll Taxes	105,857	131,613	175,910	
51240: Other Postemployment Benefits	49,072	65,178	130,570	
51290: 401(k) Employer Match	3,000	4,017	27,828	
51310: Employee Group Insurance	277,456	386,366	437,369	
51360: Workers Comp Insurance	20,000	17,258	30,813	
51380: Other Benefits	0	31,260	8,400	
52030: Clothing and Personal	2,500	3,974	7,950	
52040: Communication Services Expense	9,000	7,627	7,500	
52050: Food	1,000	2,127	1,000	
52060: Household Expense	500	1,383	1,500	
52080: Insurance	620,000	517,693	837,300	
52140: Parts	1,000	1,704	1,000	
52160: Maintenance	73,616	124,324	124,508	
52161: Maintenance - Buildings	2,500	43,763	15,000	
52170: Fuels and Lubricants	2,500	5,587	30,000	
52180: Materials - Buildings & Improvements	500	8,443	10,000	
52220: Laboratory Supplies	0	12,502	20,000	
52240: Professional / Membership Dues	12,000	10,224	12,000	
52250: Services and Supplies	500	0	3,000	
52260: Misc Expense	0	200	204	
52320: Printing	10,000	5,120	20,000	
52330: Office and Other Supplies	25,000	32,800	50,000	
52340: Postage	3,500	3,016	1,000	
52360: Prof. & Special Svcs - General	2,740,086	3,754,244	3,660,432	
52370: Prof. & Special Svcs - Legal	150,000	163,500	300,000	
52380: Prof. & Special Svcs - Tech., Eng. & Env.	31,948,428	28,948,960	32,887,630	
52390: Prof. & Special Svcs - County	230,000	180,744	220,000	
52400: Prof. & Special Svcs - IT	75,000	55,272	150,000	
52440: Rents and Leases - Equipment	100	58,165	100,000	
52450: Rents and Leases - Buildings & Improvements	100	0	100	
52460: Small Tools & Instruments	750	2,691	3,000	
52470: Employee Benefits Systems	21,200	18,285	20,000	
52480: PC Acquisition	5,300	10,895	50,000	
52510: Director's Fees	6,000	4,700	6,000	
52540: Signing & Safety Material	1,000	0	15,000	
52560: Small Equipment	100	2,500	10,000	
52570: Advertising	317,000	254,521	828,370	
52580: Special Department Expense	1,500	2,999	10,000	
52781: Employee Engagement Expense	0	89	2,500	
52785: Training / Education	2,500	10,000	17,000	
52790: Transportation and Travel	45,000	31,808	30,000	
52800: Utilities	250,000	238,709	160,000	
52810: Operating Materials	1,000	57	100	
53020: Bond Principle	3,135,000	3,275,000	3,435,000	
53050: Debt Issuance Costs	3,700	0	0	
53060: Bond Interest	4,631,285	4,521,535	4,360,770	
53190: Taxes and Assessments	517,545	727,983	426,990	
53250: Contributions to other Agencies	274,022	280,873	287,895	
53390: Transfer Out A-87 Costs	26,969	15,285	15,000	
54410: Land	0	0	0	
54430: Buildings and Improvements	17,082,893	3,097,802	3,046,353	
54450: Equipment	44,101,506	2,359,811	550,000	
54470: Infrastructure	622,000	526,556	1,230,000	
54480: Land Improvements	10,927,594	8,039,659	1,200,000	
55510: Operating Transfer Out	0	0	0	
55550: Transfer to County for Road Improvements	0	0	0	
55550: Transfer to Closure/Postclosure Fund	0	0	0	
55550: Transfer to Self Insurance Fund	0	0	0	
55561: Interfund/Intrafund Activities Out	21,320	0	0	
59000: Appropriation for Contingencies	0	0	0	
TOTAL APPROPRIATIONS	120,416,648	60,364,441	58,185,846	
SUMMARY OF APPROPRIATIONS				
Related to Ongoing Operations	47,682,655	45,890,614	50,809,492	
Related to Construction Projects	72,733,993	14,473,827	7,376,353	
Related to Land Acquisition	0	0	0	

SUB-ACCOUNT DETAIL	2022/23 Final Budget	2024/25 Estimated	2025/26 Prelim. Budget	Notes
52360: Prof. & Special Svcs - General				
2810: Financial Services	236,032	769,767	792,891	
2880: Administration	622,000	511,467	260,000	
2900: Audit Costs	0	19,000	19,380	
2920: Aerial Surveys and Mapping Services	5,500	900	1,000	
2940: Consulting Services	199,000	176,000	217,400	
2950: Professional Engineering Services	1,567,854	2,067,171	2,201,660	
2977: Website Services	6,500	0	100	
3020: Armored Car Services	13,200	17,592	18,000	
3045: Temporary Worker Services	90,000	192,348	150,000	
52380: Prof. & Special Svcs - Tech., Eng. & Env.				
3140: Building Maintenance, Installation & Repairs	25,000	21,535	15,000	
3180: MRF Operations	29,052,360	26,032,687	29,872,481	
3190: Landfill Operations	2,768,568	2,790,653	2,959,649	
3320: Environmental and Ecological Services	100,000	104,084	40,000	
3322: Hazardous Waste (Temporary HHW events)	2,500	0	500	
52570: Advertising				
3890: Marketing Services	0	(31,511)	0	
3892: Outreach	156,000	196,877	377,880	
3893: Public Relations	85,000	2,655	279,200	
3894: Business Development	76,000	42,000	125,900	
3895: Publications & Legal Notices	0	44,500	45,390	
53190: Taxes and Assessments				
4870: Taxes and Assessments - Disposal Taxes	401,845	426,345	277,712	
4870: Taxes and Assessments - Property Taxes	700	671	691	
4870: Taxes and Assessments - Permit & Regulatory Fees	100,000	130,968	133,587	
4870: Taxes and Assessments - Fines and Penalties	15,000	170,000	15,000	
MAJOR CONSTRUCTION PROJECTS				
54430: Buildings and Improvements				
Building Expansions, Retrofits and Modifications	17,082,893	3,097,802	3,046,353	MRF upgrades by FCC
Admin building retrofits	0	450,000	150,000	
			200,000	
54450: Equipment				
MRF Equipment	43,996,906	1,294,811		MRF upgrades by FCC
LFG Equipment	0		75,000	Pipe fusion welders
Composting Systems	0			
Information and Communications Technology	29,600	50,000	325,000	SCADA upgrades
Security Systems	15,000	15,000		
			150,000	WPWMA owned passenger trucks
Misc Equipment	60,000	1,000,000		
54470: Infrastructure				
Power	0	46,256		
Water	112,000			
Leachate/Sewage	26,000		1,030,000	Mod 6 pump & leachate treatment system
LFG Wells and Piping	400,000	480,300	200,000	LFG System Upgrades
LFG Monitoring Systems	0			
Water Monitoring Systems	84,000			
			1,000,000	Infrastruture design and development
54480: Land Improvements				
Liner Systems	8,223,371	4,620,560	400,000	Module 5/13 Seperation Liner
Cover Systems	0		300,000	Module 16 Cover investigation and repair
Compost Pads and Ponds	380,750		500,000	South compost pond odor control upgrade
Other	2,323,472	3,419,099		
MAJOR CONSTRUCTION PROJECTS TOTAL	72,733,993	14,473,827	7,376,353	

	2024/25 Final Budget	2024/25 Estimated	2025/26 Prelim. Budget	Notes
TIPPING FEE STRUCTURE				
Tipping Fee (\$ per ton)				
MSW	103.75	106.50	109.25	
C&D	103.75	106.50	109.25	
Sludge and Mixed Inerts	59.00	60.50	62.25	
Green Waste	80.50	82.75	85.00	
Wood Waste	57.50	58.25	60.00	
Food Waste	80.50	82.75	85.00	
Inerts	62.75	63.50	65.25	
H2O Sludge	11.50	12.00	12.50	
Treated Wood Waste	216.50	222.00	228.00	
Bulk Tires	235.50	241.50	248.00	
Tipping Fee (\$ per cubic yard)				
MSW	23.75	24.50	25.25	
C&D	23.75	24.50	25.25	
Green Waste	19.00	19.50	20.00	
Wood Waste	17.00	17.00	17.50	
Inerts	62.75	63.50	65.25	
Tipping Fee (\$ per unit)				
Appliances	10.00	10.50	11.00	
CFC Devices	43.75	45.00	46.25	
Car Tires	4.75	5.00	5.25	
Truck Tires	23.75	24.50	25.25	
Tractor Tires	94.25	96.75	99.50	
MATERIAL QUANTITIES				
MSW				
Tonnage	249,903	265,486	263,499	
Yardage	124,074	84,274	84,611	
C&D				
Tonnage	111,271	96,663	96,663	
Yardage	25,880	43,447	43,447	
Sludge and Mixed Inerts	6,067	7,696	4,770	
Green Waste				
Tonnage	54,753	57,266	56,473	
Yardage	33,783	25,627	25,485	
Wood Waste				
Tonnage	7,701	7,452	7,350	
Yardage	5,406	3,498	3,472	
Food Waste	3,032	3,301	3,367	
Inerts				
Tonnage	23,575	20,512	19,486	
Yardage	7,954	5,158	4,900	
Appliances	9,367	7,215	6,963	
CFC Devices	4,315	4,150	4,150	
Tires				
Car	5,917	6,328	6,163	
Truck	96	109	109	
Tractor	55	35	35	
Bulk Tonnage	56	61	61	
H2O Sludge	1,265	1,028	1,028	
Treated Wood Waste	75	82	82	

EXHIBIT B**CLOSURE / POSTCLOSURE FUND**

	2024/25 Final Budget	2024/25 Estimated	2025/26 Prelim. Budget	Notes
<u>SOURCES OF FUNDS</u>				
Retained Earnings	0	0	1,490,066	
42005: Fair Market Value Adjustment		185,405	0	
42010: Investment Income	107,976	461,063	369,620	
46250: Solid Waste Disposal	686,597	843,598	338,945	
49060: Contributions from Other Funds: Operating	0	0	0	
General Reserve Cancellations	0	0	0	
<u>TOTAL SOURCES OF FUNDS</u>	794,573	1,490,066	2,198,630	
<u>USES OF FUNDS</u>				
Closure Cost Liability Adjustment	0	0	22,275	
Postclosure Costs Pledge of Revenue	794,573	0	801,375	
Corrective Action Pledge of Revenue	0	0	429,482	
Contribution to General Reserves		0	0	
Contribution to Operating Fund	0	0	0	
Retained Earnings	794,573	1,490,066	945,498	
<u>TOTAL USES OF FUNDS</u>	1,168,663	0	1,253,132	

CLOSURE/POSTCLOSURE FUND BALANCE

Closure/Postclosure Liability	15,686,757	16,427,534	16,449,809
General Reserves	1,104,263	0	0
TOTAL CLOSURE/POSTCLOSURE FUND BALANCE	16,791,020	16,427,534	16,449,809

SELF INSURANCE FUND

	2024/25 Final Budget	2024/25 Estimated	2025/26 Prelim. Budget
<u>SOURCES OF FUNDS</u>			
Retained Earnings	0	228,627	0
42005: Fair Market Value Adjustment		95,660	
42010: Investment Income	32,890	238,005	131,126
46250: Solid Waste Disposal	0	0	0
Future Occurances Reserve Cancellations	0	0	0
<u>TOTAL SOURCES OF FUNDS</u>	32,890	562,292	131,126
<u>USES OF FUNDS</u>			
52360: Prof. & Special Svcs - General	0	0	0
52370: Prof. & Special Svcs - Legal	0	0	0
52380: Prof. & Special Svcs - Tech., Eng. & Env.	0	0	0
52390: Prof. & Special Svcs - County	0	0	0
53140: Judgements and Damages	0	0	0
55550: Transfer to Operating Fund	0	0	0
Contribution to Reserve for Future Occurances	32,890	562,292	131,126
Retained Earnings	0	0	0
<u>TOTAL USES OF FUNDS</u>	32,890	562,292	131,126

SELF INSURANCE RESERVE BALANCE

Reserve for Future Occurances	4,905,541	5,827,803	5,958,928
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EXHIBIT C
ODOR MANAGEMENT FUND

	2024/25 Final Budget	2024/25 Estimated	2025/26 Prelim. Budget	Notes
<u>SOURCES OF FUNDS</u>				
Retained Earnings	0	0	0	
42010: Investment Income	1,744	5,516	8,975	
46250: Solid Waste Disposal	202,567	221,392	211,475	
49060: Contributions from Other Funds				
PRSP towards Capital Improvements	0	0	180,869	
PRSP towards Operations and Maintenance	0	0	8,878	
SAP towards Capital Improvements	0	0	0	
SAP towards Operations and Maintenance	0	0	0	
Odor Management Reserve Cancellations	0	0	0	
<u>TOTAL SOURCES OF FUNDS</u>	204,311	226,908	410,197	
<u>USES OF FUNDS</u>				
Ongoing Operations	148,493	69,660	356,338	
Major Construction Projects	0	0	0	
Contribution to Reserves				
SAP/PRSP Capital and Operating	0	0	0	
Non SAP/PRSP Capital and Operating	55,818	157,247	53,859	
Rate Stabilization Fund	0	0	0	
Retained Earnings	0	0	0	
<u>TOTAL USES OF FUNDS</u>	204,311	226,908	410,197	
ODOR MANAGEMENT FUND RESERVE BALANCES				
SAP/PRSP Capital and Operating	0	0	0	
Non SAP/PRSP Capital and Operating	288,315	407,958	461,817	
TOTAL ODOR MANAGEMENT FUND RESERVE BALANCES	288,315	407,958	461,817	
APPROPRIATIONS BY ACCOUNT				
51010: Wages and Salaries	29,282	15,950	16,000	
51040: Overtime and Call Back Pay	0	0	260	
51090: Cafeteria Plans (Non-PERS)	850	710	964	
51120: Uniform Allowance	84	87	42	
51210: Retirement	5,138	4,234	5,644	
51220: Payroll Taxes	2,222	943	1,295	
51240: Other Postemployment Benefits	638	705	1,587	
51310: Insurance	3,179	1,639	2,325	
51360: Workers Comp Insurance	0	9	20	
52050: Food	0	0	50	
52140: Parts	0	0	0	
52160: Maintenance	45,000	39,394	45,000	
52260: Misc Expense	0	0	0	
52320: Printing	3,000	0	52	
52330: Other Supplies	0	0	0	
52340: Postage	100	0	0	
52360: Prof. & Special Svcs - General	0	0	225,000	
52380: Prof. & Special Svcs - Tech., Eng. & Env.	52,000	0	51,000	
52460: Small Tools & Instruments	0	0	0	
52480: PC Acquisition	0	0	0	
52560: Small Equipment	0	0	0	
52570: Advertising	5,000	548	2,500	
52580: Special Department Expense	0	0	0	
52790: Transportation and Travel	0	0	0	
52810: Operating Materials	0	0	0	
53190: Taxes and Assessments	0	0	0	
54430: Buildings and Improvements	0	0	0	
59000: Appropriation for Contingencies	2,000	0	2,000	
TOTAL APPROPRIATIONS	148,493	80,002	148,493	

EXHIBIT D**OPERATIONS FUND****SOURCES OF FUNDS**

	2024/25	2025/26	2026/27	2027/28
42005: Fair Market Value Adjustment	588,243	0	0	0
42010: Investment Income				
Interest/Investment Income	1,097,833	309,933	314,647	477,009
Bond related Interest Income	764,609	290,747	290,747	290,747
42030: Rents and Concessions				
Rent	93,050	95,042	75,592	77,104
Royalties	268,135	413,088	413,088	413,088
44270: State Aid - Other Programs	6,922,894	2,890,223	30,000	30,000
46240: Road and Street Services	29,393	28,973	29,257	29,605
46250: Solid Waste Disposal	49,258,799	50,540,031	51,959,536	53,611,790
46430: Insurance Settlements	237	0	0	0
48030: Miscellaneous	132,688	50,000	50,000	50,000
49040: Gain/Loss from Fixed Asset Disposal	0	0	0	0
49060: Contributions from Other Funds: Closure/Postclosure	0	0	0	0
49060: Contributions from Other Funds: Self Insurance	0	0	0	0
49140: Bond Proceeds	7,764,469	3,046,353	0	0
Reserve Cancellations				
Fixed Asset Acquisition	0	0	0	0
Road Improvement	0	0	0	0
HHW Closure	0	0	0	0
Imprest Cash	0	0	0	0
Contingencies	3,750,000	1,500,000	0	0
Rate Stabilization	0	0	550,000	0
<u>TOTAL SOURCES OF FUNDS</u>	70,670,351	59,164,390	53,712,867	54,979,342

USES OF FUNDS

Ongoing Operations	45,890,614	50,809,492	48,237,524	53,475,427
Major Construction Projects	14,473,827	7,376,353	5,170,000	0
Land Acquisition	0	0	0	0
Contribution to Reserves				
Fixed Asset Acquisition	0	0	0	0
Road Improvement	29,393	28,973	29,257	29,605
HHW Closure	1,394	1,443	1,494	1,546
Imprest Cash	0	0	0	0
Contingencies	0	0	0	0
Rate Stabilization	10,275,123	948,128	274,592	1,472,764
Auditor's Year End Adjustment	0	0	0	0
Retained Earnings	0	0	0	0
<u>TOTAL USES OF FUNDS</u>	70,670,352	59,164,390	53,712,867	54,979,342

OPERATING FUND RESERVE BALANCES

Fixed Asset Acquisition	1,219,125	1,219,125	1,219,125	1,219,125
Road Improvement	218,955	247,928	277,186	306,791
HHW Closure	41,483	42,926	44,420	45,966
Imprest Cash	9,400	9,400	9,400	9,400
Contingencies	7,804,428	6,304,428	6,304,428	6,304,428
Rate Stabilization	20,382,339	21,330,467	21,055,059	22,527,823
TOTAL OPERATING FUND RESERVE BALANCES	29,675,729	29,154,274	28,909,617	30,413,533

	2024/25	2025/26	2026/27	2027/28
APPROPRIATIONS BY ACCOUNT				
51010: Wages and Salaries	1,693,550	2,299,482	2,339,723	2,380,668
51040: Overtime and Call Back Pay	59,182	17,034	17,332	17,635
51090: Cafeteria Plans (Non-PERS)	75,683	112,134	114,096	116,093
51110: Other Payroll	0	52,271	53,186	54,116
51120: Uniform Allowance	3,250	3,575	3,575	3,575
51210: Retirement	533,954	726,358	739,070	752,003
51220: Payroll Taxes	131,613	175,910	178,989	182,121
51240: Other Postemployment Benefits	65,178	130,570	132,855	135,180
51290: 401(k) Employer Match	4,017	27,828	27,828	27,828
51310: Employee Group Insurance	386,366	437,369	445,023	452,811
51360: Workers Comp Insurance	17,258	30,813	31,352	31,901
51380: Other Benefits	31,260	8,400	8,547	8,697
52030: Clothing and Personal	3,974	7,950	8,109	8,271
52040: Communication Services Expense	7,627	7,500	7,650	7,803
52050: Food	2,127	1,000	1,020	1,040
52060: Household Expense	1,383	1,500	1,530	1,561
52080: Insurance	517,693	837,300	862,419	888,292
52140: Parts	1,704	1,000	1,020	1,040
52160: Maintenance	124,324	124,508	124,792	127,225
52161: Maintenance - Buildings	43,763	15,000	15,300	15,606
52170: Fuels and Lubricants	5,587	30,000	10,000	10,200
52180: Materials - Buildings & Improvements	8,443	10,000	5,000	5,100
52220: Laboratory Supplies	12,502	20,000	20,400	20,808
52240: Professional / Membership Dues	10,224	12,000	12,240	12,485
52250: Services and Supplies	0	3,000	3,060	3,121
52260: Misc Expense	200	204	208	212
52320: Printing	5,120	20,000	20,400	20,808
52330: Office and Other Supplies	32,800	50,000	51,000	52,020
52340: Postage	3,016	1,000	1,020	1,040
52360: Prof. & Special Svcs - General	3,754,244	3,660,432	3,236,085	3,316,664
52370: Prof. & Special Svcs - Legal	163,500	300,000	300,000	306,000
52380: Prof. & Special Svcs - Tech., Eng. & Env.	28,948,960	32,887,630	33,579,433	34,585,285
52390: Prof. & Special Svcs - County	180,744	220,000	223,850	227,767
52400: Prof. & Special Svcs - IT	55,272	150,000	152,625	155,296
52440: Rents and Leases - Equipment	58,165	100,000	25,000	25,500
52450: Rents and Leases - Buildings & Improvements	0	100	102	104
52460: Small Tools & Instruments	2,691	3,000	3,060	3,121
52470: Employee Benefits Systems	18,285	20,000	20,400	20,808
52480: PC Acquisition	10,895	50,000	5,500	5,610
52510: Director's Fees	4,700	6,000	6,000	6,000
52540: Signing & Safety Material	0	15,000	5,000	5,100
52560: Small Equipment	2,500	10,000	3,000	3,060
52570: Advertising	254,521	828,370	722,537	736,988
52580: Special Department Expense	2,999	10,000	2,500	2,550
52781: Employee Engagement Expense	89	2,500	2,500	2,500
52785: Training / Education	10,000	17,000	17,340	17,687
52790: Transportation and Travel	31,808	30,000	30,600	31,212
52800: Utilities	238,709	160,000	163,200	166,464
52810: Operating Materials	57	100	100	100
53020: Bond Principal	3,275,000	3,435,000	3,605,000	3,785,000
53050: Debt Issuance Costs	0	0	0	0
53060: Bond Interest	4,521,535	4,360,770	4,192,150	4,015,185
53190: Taxes and Assessments	727,983	426,990	394,406	400,090
53250: Contributions to other Agencies	280,873	287,895	295,092	302,469
53390: Transfer Out A-87 Costs	15,285	15,000	15,300	15,606
54410: Land	0	0	0	0
54430: Buildings and Improvements	3,097,802	3,046,353	0	0
54450: Equipment	2,359,811	550,000	0	0
54470: Infrastructure	526,556	1,230,000	0	0
54480: Land Improvements	8,039,659	1,200,000	1,170,000	0
55510: Operating Transfer Out	0	0	0	0
55550: Transfer to County for Road Improvements	0	0	0	0
55550: Transfer to Closure/Postclosure Fund	0	0	0	0
55550: Transfer to Self Insurance Fund	0	0	0	0
55561: Interfund/Intrafund Activities Out	0	0	0	0
59000: Appropriation for Contingencies	0	0	0	0
TOTAL APPROPRIATIONS	60,364,441	58,185,846	53,407,524	53,475,427
SUMMARY OF APPROPRIATIONS				
Related to Ongoing Operations	45,890,614	50,809,492	48,237,524	53,475,427
Related to Construction Projects	14,473,827	7,376,353	5,170,000	0
Related to Land Acquisition	0	0	0	0

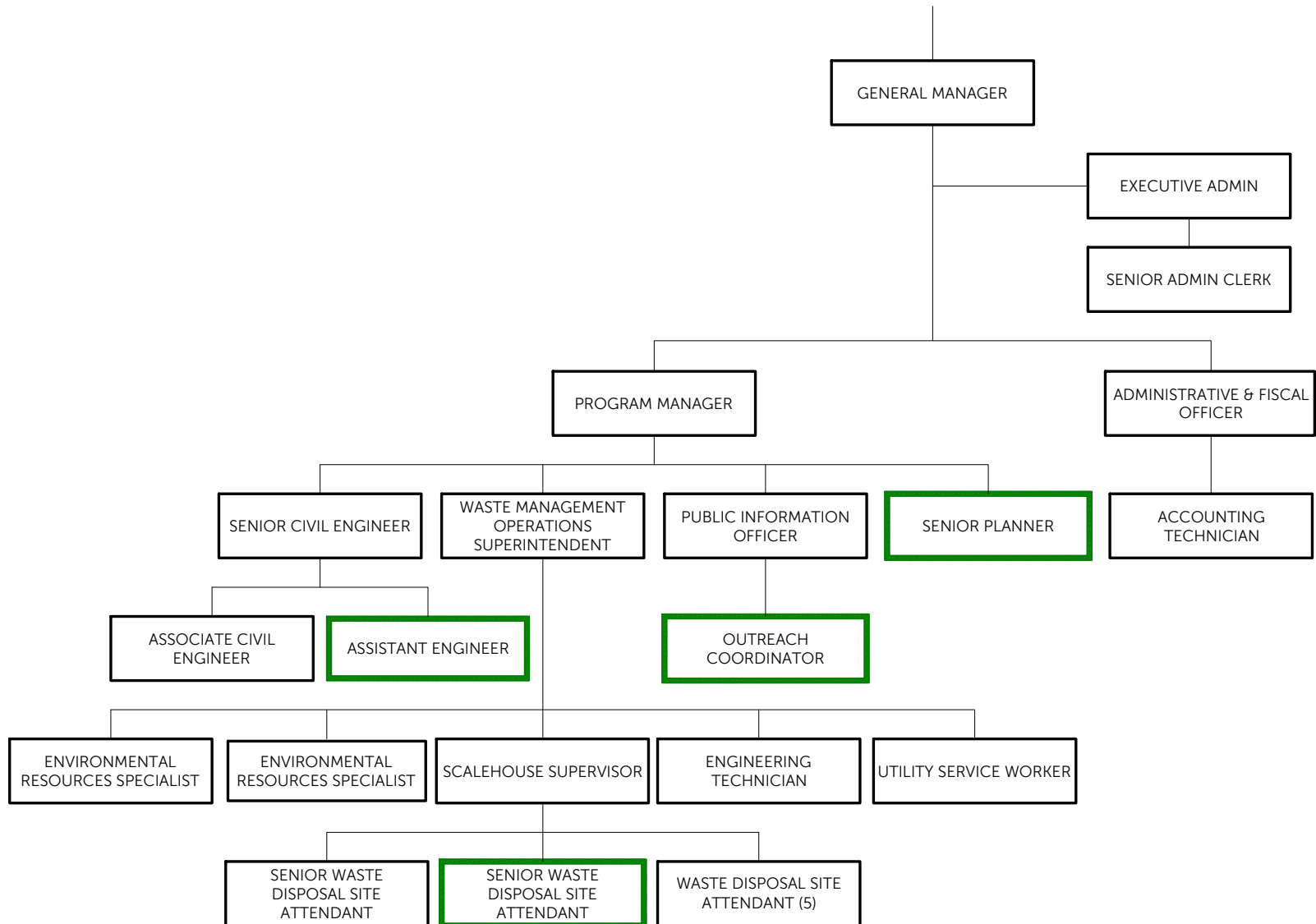
	2024/25	2025/26	2026/27	2027/28
SUB-ACCOUNT DETAIL				
52360: Prof. & Special Svcs - General				
2810: Financial Services	769,767	792,891	821,194	853,475
2880: Administration	511,467	260,000	265,200	270,504
2900: Audit Costs	19,000	19,380	19,768	20,163
2920: Aerial Surveys and Mapping Services	900	1,000	1,020	1,040
2940: Consulting Services	176,000	217,400	221,748	226,183
2950: Professional Engineering Services	2,067,171	2,201,660	1,735,693	1,770,407
2977: Website Services	0	100	102	104
3020: Armored Car Services	17,592	18,000	18,360	18,727
3045: Temporary Worker Services	192,348	150,000	153,000	156,060
52380: Prof. & Special Svcs - Tech., Eng. & Env.				
3140: Building Maintenance, Installation & Repairs	21,535	15,000	15,300	15,606
3180: MRF Operations	26,032,687	29,872,481	30,732,881	31,732,122
3190: Landfill Operations	2,790,653	2,959,649	2,790,540	2,796,631
3320: Environmental and Ecological Services	104,084	40,000	40,200	40,401
3322: Hazardous Waste (Temp Events & Sac County)	0	500	513	525
52570: Advertising				
3890: Marketing Services	(31,511)	0	0	0
3892: Outreach	196,877	377,880	385,438	393,146
3893: Public Relations	2,655	279,200	162,384	165,632
3894: Business Development	42,000	125,900	128,418	130,986
3895: Publications & Legal Notices	44,500	45,390	46,298	47,224
53190: Taxes and Assessments				
4870: Taxes and Assessments - Disposal Taxes	426,345	277,712	242,435	245,372
4870: Taxes and Assessments - Property Taxes	671	691	711	733
4870: Taxes and Assessments - Permit & Regulatory Fees	130,968	133,587	136,259	138,984
4870: Taxes and Assessments - Fines and Penalties	170,000	15,000	15,000	15,000
MAJOR CONSTRUCTION PROJECTS				
54430: Buildings and Improvements				
Building Expansions, Retrofits and Modifications	3,097,802	3,046,353		
Admin building retrofits	450,000	150,000		
Old Maintenance Revamp		200,000		
54450: Equipment				
MRF Equipment	1,294,811			
LFG Equipment		75,000		
Composting Systems				
Information and Communications Technology	50,000	325,000		
Security Systems	15,000			
Vehicles		150,000		
Misc Equipment	1,000,000			
54470: Infrastructure				
Power	46,256			
Water				
Leachate/Sewage		1,030,000		
LFG Wells and Piping	480,300	200,000		
LFG Monitoring Systems				
Water Monitoring Systems				
East Property Development		1,000,000	4,000,000	
54480: Land Improvements				
Liner Systems	4,620,560	400,000		
Cover Systems		300,000		
Compost Pads and Ponds		500,000		
Western Property Permitting	3,419,099		1,170,000	
MAJOR CONSTRUCTION PROJECTS TOTAL	14,473,827	7,376,353	5,170,000	0

	2024/25	2025/26	2026/27	2027/28
TIPPING FEE STRUCTURE				
Tipping Fee (\$ per ton)				
MSW	106.50	109.25	112.00	115.00
C&D	106.50	109.25	112.00	115.00
Sludge and Mixed Inerts	60.50	62.25	64.00	65.75
Green Waste	82.75	85.00	87.25	89.50
Wood Waste	58.25	60.00	61.25	62.75
Food Waste	82.75	85.00	87.25	89.50
Inerts	63.50	65.25	66.75	68.50
H2O Sludge	12.00	12.50	13.00	13.50
Treated Wood Waste	222.00	228.00	232.75	238.00
Bulk Tires	241.50	248.00	253.25	259.00
Tipping Fee (\$ per cubic yard)				
MSW	24.50	25.25	26.00	26.75
C&D	24.50	25.25	26.00	26.75
Green Waste	19.50	20.00	20.50	21.25
Wood Waste	17.00	17.50	18.00	18.50
Inerts	63.50	65.25	66.75	68.50
Tipping Fee (\$ per unit)				
Appliances	10.50	11.00	11.25	11.75
CFC Devices	45.00	46.25	47.25	48.50
Car Tires	5.00	5.25	5.50	5.75
Truck Tires	24.50	25.25	26.00	26.75
Tractor Tires	96.75	99.50	101.75	104.25
MATERIAL QUANTITIES				
MSW				
Tonnage	265,486	263,499	266,134	269,170
Yardage	84,274	84,611	85,457	86,432
C&D				
Tonnage	96,663	96,663	97,630	99,094
Yardage	43,447	43,447	43,881	44,540
Sludge and Mixed Inerts	7,696	4,770	4,818	4,873
Green Waste				
Tonnage	57,266	56,473	57,115	57,792
Yardage	25,627	25,485	25,774	26,080
Wood Waste				
Tonnage	7,452	7,350	7,355	7,394
Yardage	3,498	3,472	3,475	3,493
Food Waste	3,301	3,367	3,434	3,460
Inerts				
Tonnage	20,512	19,486	19,568	19,706
Yardage	5,158	4,900	4,921	4,955
Appliances	7,215	6,963	7,049	7,136
CFC Devices	4,150	4,150	4,201	4,253
Tires				
Car	6,328	6,163	6,239	6,316
Truck	109	109	110	111
Tractor	35	35	35	35
Bulk Tonnage	61	61	62	63
H2O Sludge	1,028	1,028	1,041	1,054
Treated Wood Waste	82	82	83	84

	2024/25	2025/26	2026/27	2027/28
CLOSURE / POSTCLOSURE FUND				
<u>SOURCES OF FUNDS</u>				
Retained Earnings	0	1,490,066	945,498	284,431
42005: Fair Market Value Adjustment	185,405	0	0	0
42010: Investment Income	461,063	369,620	370,121	385,919
46250: Solid Waste Disposal	843,598	338,945	736,262	1,156,272
49060: Contributions from Other Funds: Operating	0	0	0	0
General Reserve Cancellations	0	0	0	0
<u>TOTAL SOURCES OF FUNDS</u>	1,490,066	2,198,630	2,051,881	1,826,622
<u>USES OF FUNDS</u>				
Closure Cost Liability Adjustment	0	22,275	702,133	730,671
Postclosure Costs Pledge of Revenue	0	801,375	820,608	840,303
Corrective Action Pledge of Revenue	0	429,482	244,709	244,709
Contribution to General Reserves	0	0	0	0
Contribution to Operating Fund	0	0	0	0
Retained Earnings	1,490,066	945,498	284,431	10,940
<u>TOTAL USES OF FUNDS</u>	0	1,253,132	1,767,450	1,815,682
CLOSURE COST FUND BALANCE				
Closure Cost Liability	16,427,534	16,449,809	17,151,942	17,882,613
General Reserves	0	0	0	0
<u>TOTAL CLOSURE/POSTCLOSURE FUND BALANCE</u>	16,427,534	16,449,809	17,151,942	17,882,613
SELF INSURANCE FUND				
<u>SOURCES OF FUNDS</u>				
Retained Earnings	228,627	0	0	0
42005: Fair Market Value Adjustment	95,660			
42010: Investment Income	238,005	131,126	134,076	137,093
46250: Solid Waste Disposal	0	0	0	0
Future Occurances Reserve Cancellations	0	0	0	0
<u>TOTAL SOURCES OF FUNDS</u>	562,292	131,126	134,076	137,093
<u>USES OF FUNDS</u>				
52360: Prof. & Special Svcs - General	0	0	0	0
52370: Prof. & Special Svcs - Legal	0	0	0	0
52380: Prof. & Special Svcs - Tech., Eng. & Env.	0	0	0	0
52390: Prof. & Special Svcs - County	0	0	0	0
53140: Judgements and Damages	0	0	0	0
55550: Transfer to Operating Fund	0	0	0	0
Contribution to Reserve for Future Occurances	562,292	131,126	134,076	137,093
Retained Earnings	0	0	0	0
<u>TOTAL USES OF FUNDS</u>	562,292	131,126	134,076	137,093
SELF INSURANCE RESERVE BALANCE				
Reserve for Future Occurances	5,827,803	5,958,928	6,093,004	6,230,097

	2024/25	2025/26	2026/27	2027/28
ODOR MANAGEMENT FUND				
<u>SOURCES OF FUNDS</u>				
Retained Earnings	0	0	0	0
42010: Investment Income	5,516	8,975	10,160	16,682
46250: Solid Waste Disposal	221,392	211,475	217,957	224,941
49060: Contributions from Other Funds				
PRSP towards Capital Improvements	0	180,869	184,486	188,176
PRSP towards Operations and Maintenance	0	8,878	17,756	26,634
SAP towards Capital Improvements	0	0	0	0
SAP towards Operations and Maintenance	0	0	0	0
Odor Management Reserve Cancellations	0	0	0	0
TOTAL SOURCES OF FUNDS	226,908	410,197	430,359	456,433
<u>USES OF FUNDS</u>				
Ongoing Operations	69,660	356,338	133,894	136,501
Major Construction Projects	0	0	0	0
Contribution to Reserves				
SAP/PRSP Capital and Operating	0	0	202,242	214,810
Non SAP/PRSP Capital and Operating	157,247	53,859	94,223	105,122
Rate Stabilization Fund	0	0	0	0
Retained Earnings	0	0	0	0
TOTAL USES OF FUNDS	226,908	410,197	430,359	456,433
ODOR MANAGEMENT FUND RESERVE BALANCES				
SAP/PRSP Capital and Operating	0	0	202,242	417,052
Non SAP/PRSP Capital and Operating	407,958	461,817	556,040	661,162
TOTAL ODOR MANAGEMENT FUND RESERVE BALANCES	407,958	461,817	758,282	1,078,214
APPROPRIATIONS BY ACCOUNT				
51010: Wages and Salaries	15,950	16,000	16,280	16,565
51040: Overtime and Call Back Pay	0	260	264	269
51090: Cafeteria Plans (Non-PERS)	710	964	981	998
51120: Uniform Allowance	87	42	43	44
51210: Retirement	4,234	5,644	5,743	5,843
51220: Payroll Taxes	943	1,295	1,318	1,341
51240: Other Postemployment Benefits	705	1,587	1,615	1,643
51310: Employee Group Insurance	1,639	2,325	2,365	2,407
51360: Workers Comp Insurance	9	20	20	20
52050: Food	0	50	51	52
52140: Parts	0	0	0	0
52160: Maintenance	39,394	45,000	45,900	46,818
52260: Misc Expense	0	0	0	0
52320: Printing	0	52	53	54
52330: Other Supplies	0	0	0	0
52340: Postage	0	0	0	0
52360: Prof. & Special Svcs - General	0	225,000	0	0
52380: Prof. & Special Svcs - Tech., Eng. & Env.	0	51,000	52,020	53,060
52460: Small Tools & Instruments	0	0	0	0
52480: PC Acquisition	0	0	0	0
52560: Small Equipment	0	0	0	0
52570: Advertising	5,937	6,000	6,120	6,242
52580: Special Department Expense	0	0	0	0
52790: Transportation and Travel	53	100	102	104
52810: Operating Materials	0	0	0	0
53190: Taxes and Assessments	0	0	0	0
54430: Buildings and Improvements	0	0	0	0
59000: Appropriation for Contingencies	0	1,000	1,020	1,040
TOTAL APPROPRIATIONS	69,660	356,338	133,894	136,501

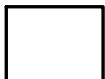
WPWMA BOARD OF DIRECTORS



LEGEND:



= PROPOSED ALLOCATION



= CURRENT ALLOCATION



**WESTERN PLACER
WASTE MANAGEMENT AUTHORITY**
3013 FIDDYMENT ROAD
ROSEVILLE, CALIFORNIA 95747
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www.wpwma.ca.gov

PROPOSED ORGANIZATION CHART
PRELIMINARY BUDGET FY 2025/2026

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