



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

JUNE 12, 2025 5:30 PM

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

Teleconference Meeting Location:

10350 Amberly Court #701, Bonita Springs, FL 34135

The WPWMA Board of Directors JUNE 12, 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 Landon)
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. Financial Reports (Eric Oddo) Pg. 5
 - c. Monthly Tonnage Reports (Will Scheffler) Pg. 7
 - d. Annual MRF Processing Fee Adjustment (Sara Lyon) Pg. 13
 - e. Annual Landfill Processing Fee Adjustment (Sara Lyon) Pg. 15
 - f. Facility Projects Update (Ryan Schmidt) Pg. 17
 - g. Renewable Placer Waste Action Plan Update (Stephanie Ulmer) Pg. 21

7. Consent Agenda

- a. Minutes of the Board Meeting held May 15, 2025 Pg. 25
Approve as submitted.
- b. Fifth Amendment to the Agreement with Magma Creative (Emily Hoffman) Pg. 29
 - 1. Authorize the Chair to sign the Fifth Amendment with Magma Creative, Inc. to provide creative services for the WPWMA for an amount not to exceed \$75,000, increasing the total not-to-exceed amount of the Agreement to \$652,300.
 - 2. Determine the recommended action is exempt from further environmental review pursuant to California Environmental Quality Act Guidelines Section 15322.
- c. Second Amendment to the Agreement with JSR Strategies (Emily Hoffman) Pg. 33
 - 1. Authorize the Chair to sign the Second Amendment with JSR Strategies to provide website development and management services for an amount not to exceed \$60,000, increasing the total not-to-exceed amount of the Agreement to \$160,000.
 - 2. Determine the recommended action is not a project pursuant to California Environmental Quality Act Guidelines Section 15378.
- d. Fourth Amendment to the Agreement with SCS Engineers (Will Scheffler) Pg. 37
 - 1. Authorize the Chair to sign the Fourth Amendment to the Agreement with SCS Engineers extending water quality monitoring services at the Western Regional Sanitary Landfill and Composting Facility for an additional year for a total of \$188,000, increasing the total not-to-exceed cost of the Agreement to \$809,796.
 - 2. Determine the recommended action is exempt from further environmental review pursuant to California Environmental Quality Act Guidelines Section 15306.
- e. Module 6 Liner Construction Notice of Completion (Ryan Schmidt) Pg. 43
 - 1. Adopt Resolution 25-04 accepting Project 01894 – Module 6 Liner Construction as complete and authorize the General Manager or designee to execute and file the Notice of Completion.
 - 2. Determine that the recommended action is not a project pursuant to California Environmental Quality Act Guidelines Section 15378.
- f. North Compost Pond Notice of Completion (Ryan Schmidt) Pg. 47
 - 1. Adopt Resolution 25-05 accepting Project 01891 – North Compost Pond Improvements as complete and authorizing the General Manager or designee to execute and file the Notice of Completion.
 - 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 Budgets (Eric Oddo)

Pg. 51

1. Approve the Fiscal Year 2025/26 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. Reports from Directors

10. Upcoming Agenda Items

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

11. Adjournment

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

**Year-to-Date
May 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	292,969	931,875	638,906	Budgeted a lower rate of return based on previous years' earnings rate
Interest with Fiscal Agent	303,071	277,815	656,609	378,794	Greater than anticipated bond yields
42030:Rents and Concessions	503,679	461,706	322,850	(138,856)	Includes \$55,586 in reverse accruals from FY23/24. Lower than projected royalty payments.
44270:State Aid - Other Programs	56,000	51,333	5,871,989	5,820,656	Includes first reimbursement from \$9.96M organics grant
46240:Sanitation Services - Other	29,247	27,151	28,142	991	Tipping fee revenues tracking ~0.7% above budgeted amounts
46250:Solid Waste Disposal	49,175,673	45,894,616	46,232,247	337,631	Tipping fee revenues tracking ~0.7% 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	18,333	235,624	217,291	Inc. \$19,599 in late fees, \$88k in LD assessments & repair costs, \$7.5k in soil sales, and \$27k in carpet & HHW payments
49040: Gain/Loss on Fixed Asset Disposal	-	-	-	-	
49080: Operating Transfers In	-	-	10	10	
Total Revenue	50,407,273	47,023,923	55,043,737	8,019,813	
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	434,481	-	434,481	
54480:Land Improvements	8,039,659	8,039,659	4,644,691	3,394,967	Costs predominately related to Module 6 construction; overestimate current cost impact of west LF permitting
Operating Expenses:					
51010:Wages and Salaries	3,365,957	3,085,461	2,753,830	331,631	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	3,781	3,613	168	Includes one time (annual) purchases of work boots and scalehouse operator uniforms
52040:Communication Services Expense	12,000	11,000	6,945	4,055	
52050:Food	1,000	917	1,821	(904)	
52060:Household Expense	1,500	1,375	1,037	338	
52080:Insurance	489,448	448,661	454,794	(6,133)	Quarterly fee paid for County Risk Management services doubled compared to previous FY; insufficient amount budgeted
52140:Parts	100	92	1,632	(1,541)	
52160:Maintenance	96,330	88,302	95,772	(7,470)	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	18,333	4,791	13,542	Lower than expected fuel costs
52180:Materials - Buildings & Improvements	1,250	1,146	6,343	(5,197)	Inc. a pre-built shed for storage and protection of sewer monitoring equip. & misc items for leachate spill remediation
52220:Laboratory Supplies	-	-	9,411	(9,411)	Funding for lab supplies and analytical testing not included in the Final Budget
52240:Professional / Membership Dues	12,000	12,000	8,683	3,317	Several professional membership annual dues and event booth fees not realized yet.
52250:Services and Supplies	7,500	6,875	-	6,875	No qualifying costs realized to date
52260:Misc Expense	-	-	149	(149)	Move misc. costs from PC Environmental Utilities to WPWMA
52320:Printing	20,000	18,333	20,376	(2,043)	Includes \$4,531 in reverse accruals from FY23/24. To date WPWMA has had lower than anticipated printing needs.
52330:Other Supplies	40,000	36,667	26,205	10,462	Lower than expected office supply costs to date.
52340:Postage	1,000	917	2,433	(1,516)	Planned online customer payment portal not yet implemented; customer invoices still mailed monthly
52360:Prof. & Special Svcs - General	2,960,912	2,714,170	2,934,824	(220,654)	Greater than expected County Admin fee assessment and increased credit card processing fees.
52370:Professional and Special Services - Legal	350,000	320,833	118,873	201,960	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	183,333	22,610	160,723	Lower than expected CCTV maintenance service costs to date
SC3180 MRF Operations	27,938,324	23,061,079	21,290,260	1,770,820	Includes \$2,024,226 in reverse accruals from FY23/24. Lower than projected material quantities processed through MRF.
SC3190 Landfill Operations	2,790,653	2,558,099	2,965,147	(407,048)	Greater than projected material quantities disposed of at WRSL
SC3320 Environmental and Ecological Services	110,000	100,833	90,695	10,138	Lower than projected Placer County Environmental Utilities staff costs. Approx \$60k associated with leachate spill clean up
SC3322 Hazardous Waste	500	458	-	458	
52390:Prof. & Special Svcs - County	200,000	183,333	135,558	47,775	Lower than expected County service fees
52400:Prof. & Special Svcs - IT	100,000	91,667	44,930	46,737	Some IT costs not yet realized
52440:Rents and Leases - Equipment	24,000	22,000	53,685	(31,685)	Includes \$35,248 associated with equipment rental for leachate spill clean up effort.
52450:Rents and Leases - Buildings & Improvements	100	92	-	92	
52460:Small Tools & Instruments	1,000	917	2,351	(1,435)	
52470:Employee Benefit Systems	14,847	13,610	13,714	(104)	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	5,500	3,600	1,900	No meeting in July and November; Directors absent at September and October meetings
52540:Signing & Safety Material	250	229	-	229	
52560:Small Equipment	2,000	1,833	1,723	111	
52570:Advertising	689,000	631,583	227,419	404,164	Includes \$34,461 in reverse accruals from FY23/24. Several one-time costs not realized yet.
52580:Special Department Expense	4,200	4,200	14,696	(10,496)	Includes \$11,700 for cubicles for WPWMA staff.
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	64,167	27,786	36,381	Lower than anticipated fleet costs to date.
52800:Utilities	165,000	151,250	146,938	4,312	Includes \$60,608 in annual sewer discharge fees
52810:Operating Materials	-	-	-	-	
53050:Debt Issuance Costs	-	-	-	-	
53060:Bond Interest	4,521,535	4,521,535	3,947,416	574,119	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	25,216	10,190	15,026	
55510:Operating Transfer Out	-	-	-	-	
55561:Interfund/Intrafund Activities Out	-	-	-	-	
59000:Appropriation for Contingencies	100,000	-	-	-	
Total Expenses	60,665,972	51,943,782	41,962,697	9,981,085	
Net Income/(Loss)	(10,258,699)	(4,919,859)	13,081,039	18,000,898	
Additional non Income Statement Transactions:					
Bond Proceeds	10,122,422	12,535,691	5,767,865	6,767,826	
Planned use of Reserves	3,750,000	3,437,500	-	3,437,500	
Total with Bond Proceeds and Reserves	3,613,723	11,053,333	18,848,904	28,206,224	

Notes:

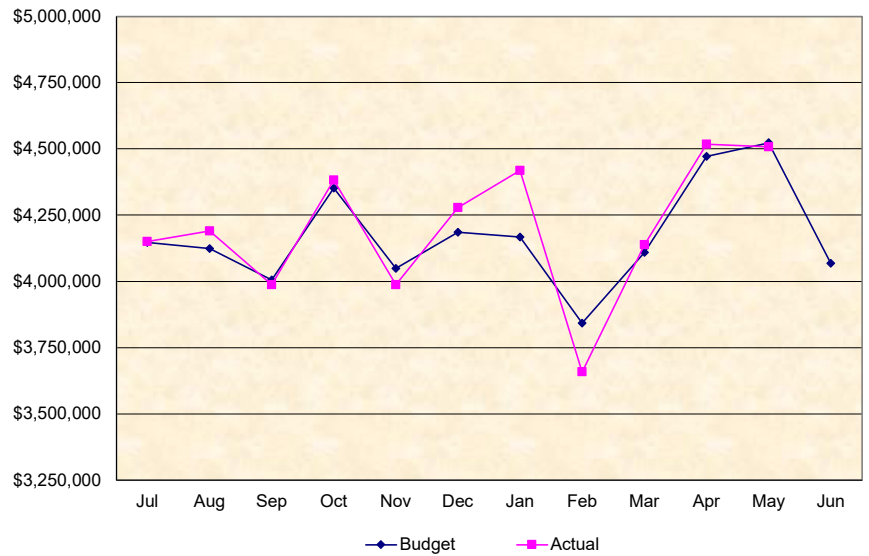
- Budgeted revenues and expenses are prorated equally each month of the fiscal year, whereas actual revenues and expenses reflect those realized as of the date of the report. This may lead to notable reported discrepancies between budgeted and actual amounts.
- Differences in the coding between the budgeted 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	\$4,507,880	(\$15,336)
Jun	\$4,068,308		
Totals:	\$50,045,070	\$46,216,155	\$239,393

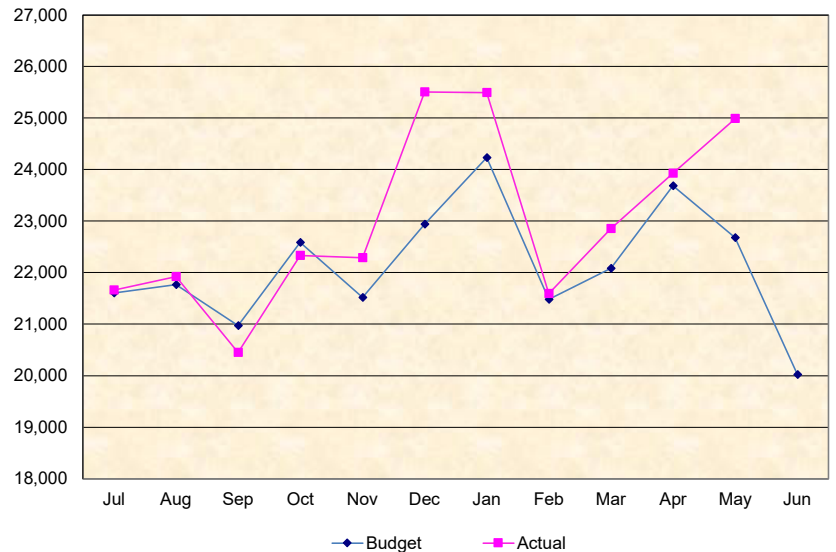


Combined Tipping Fee Revenue Year to Date

Budget	\$45,976,762
Actual:	\$46,216,155
Variance	\$239,393

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	24,987	2,305
Jun	20,023		
Totals:	265,579	253,015	7,459

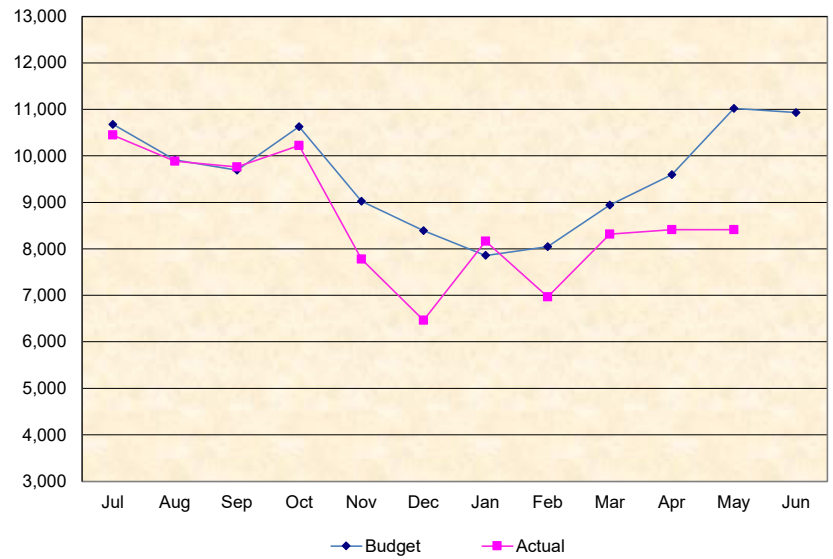


MSW Tonnage Year to Date

Budget:	245,556
Actual:	253,015
Variance	7,459

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	8,415	(1,184)
May	11,021	8,415	(2,607)
Jun	10,931		
Totals:	114,736	94,837	(8,968)

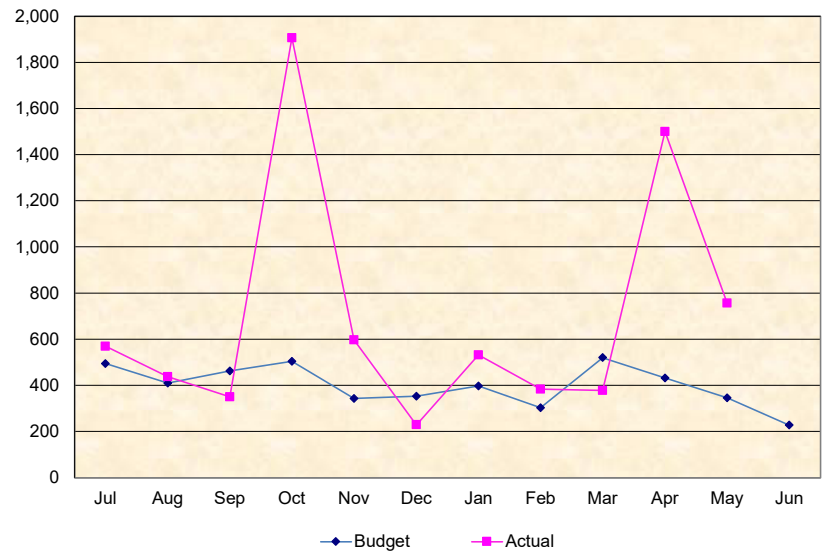


C&D Tonnage Year to Date

Budget:	103,804
Actual:	94,837
Variance	(8,968)

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	756	411
Jun	227		
Totals:	4,792	7,636	3,071

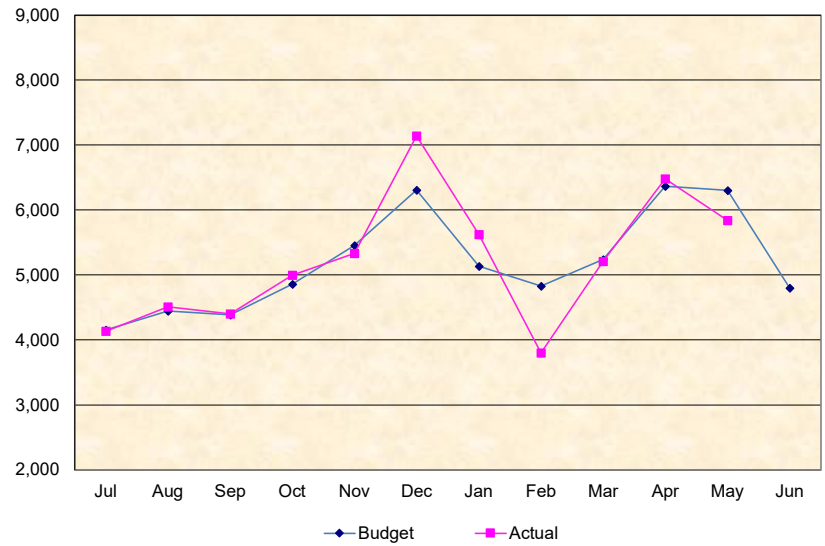


Sludge & Mixed Inerts Tonnage Year to Date

Budget:	4,565
Actual:	7,636
Variance	3,071

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	5,841	(462)
Jun	4,802		
Totals:	62,290	57,478	(10)

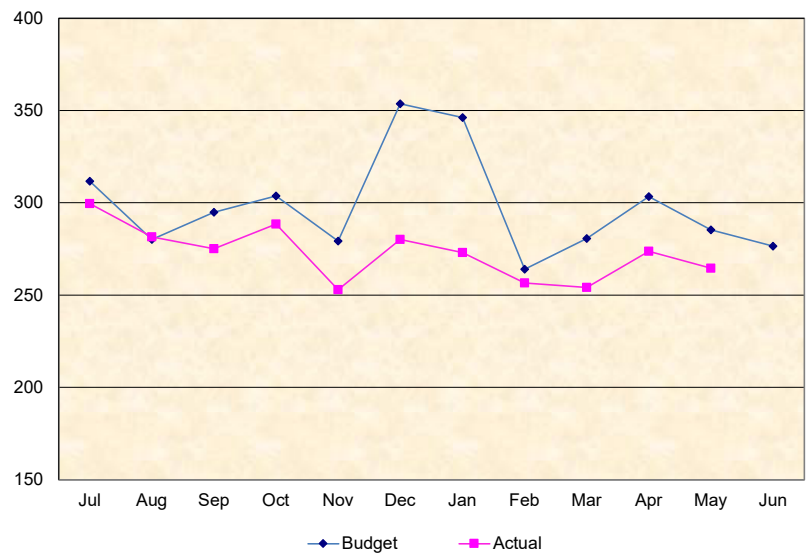


Green Waste Tonnage Year to Date

Budget:	57,488
Actual:	57,478
Variance	(10)

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	264	(21)
Jun	276		
Totals:	3,579	2,999	(303)

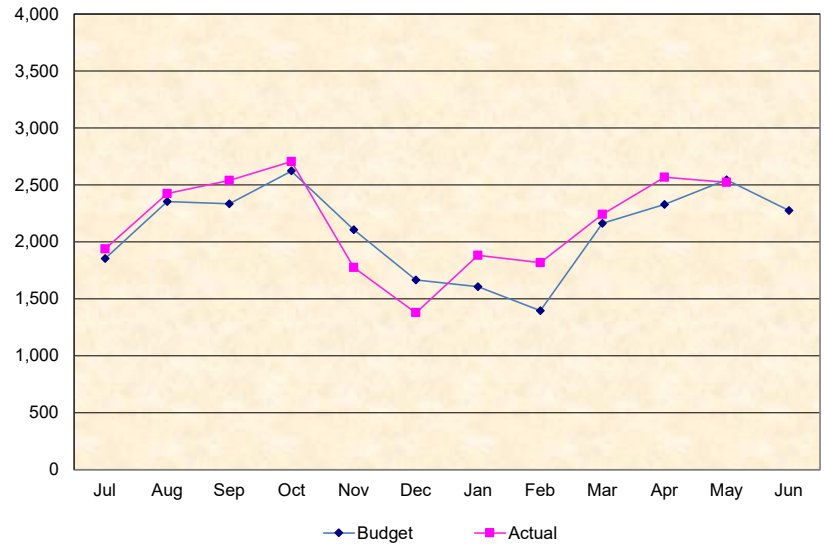


Food Waste Tonnage Year to Date

Budget:	3,302
Actual:	2,999
Variance	(303)

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	2,521	(23)
Jun	2,274		
Totals:	25,242	23,787	818

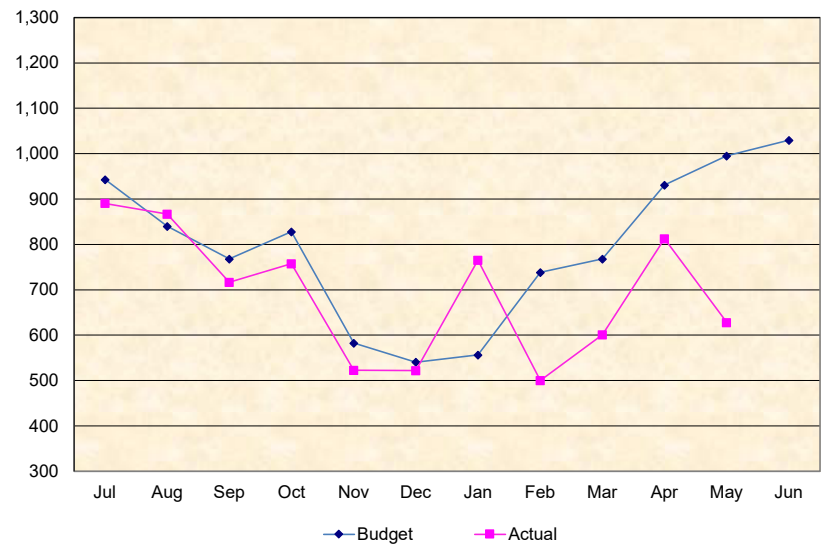


Inerts Tonnage Year to Date

Budget:	22,968
Actual:	23,787
Variance	818

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	627	(368)
Jun	1,030		
Totals:	9,521	7,583	(908)

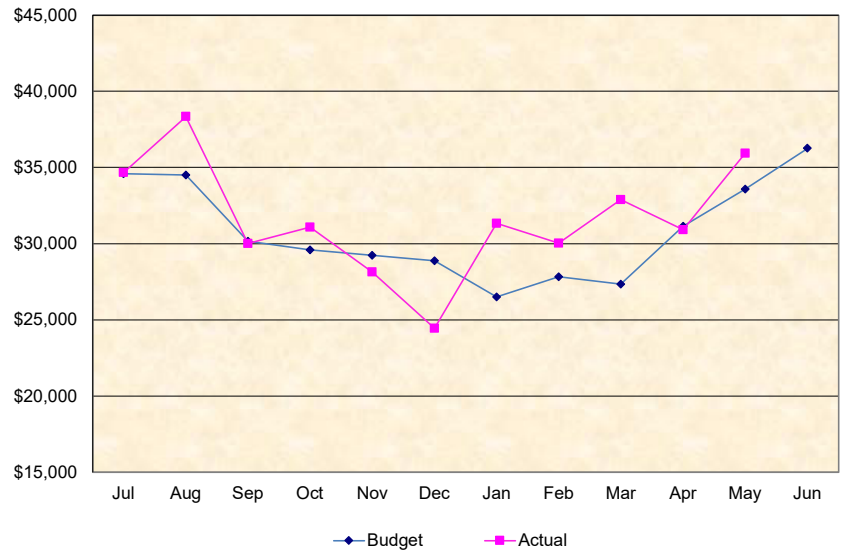


Wood Tonnage Year to Date

Budget:	8,491
Actual:	7,583
Variance	(908)

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	\$35,940	\$2,359
Jun	\$36,269		
Totals:	\$369,633	\$347,805	\$14,441



Miscellaneous Tipping Fee Revenue Year to Date

Budget:	\$333,364
Actual:	\$347,805
Variance	\$14,441

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**

DATE: **JUNE 12, 2025**

FROM: **SCOTT SCHOLZ / SARA LYON** *SL*

SUBJECT: **ITEM 6D: ANNUAL MRF PROCESSING FEE ADJUSTMENT**

RECOMMENDED ACTION:

None. This item is presented for information only.

BACKGROUND:

An annual processing fee adjustment included in the Agreement with FCC Environmental Services California, LLC (FCC) for operation of the Materials Recovery Facility (MRF) is effective July 1st of each year. The fee adjustment is the product of the annual inflationary adjustment factor (calculated using labor and materials indices as published by the U.S. Bureau of Labor Statistics and changes in the California minimum wage) and the fees established in the 2022/23 Operating Year (the base year of the Agreement).

Staff reviewed the fee adjustment calculations submitted by FCC (attached) and agrees with the inflationary adjustment factor of 1.0689 relative to the 2022/23 base year. The adjustment reflects an approximately 2.61% year-over-year increase in the fees paid to FCC as shown below:

	<u>FY 2024/25</u>	<u>FY 2025/26</u>
MSW Processing Fee (per ton)	\$67.25	\$69.01
C&D and Inert Materials Processing Fee (per ton)	\$46.55	\$47.77
Green Waste and Food Waste Processing Fee (per ton)	\$53.48	\$54.88
Wood Waste Processing Fee (per ton)	\$41.61	\$42.69
HHW Facility Operating Fee (annual)	\$496,355.98	\$509,332.41

FISCAL IMPACT:

Based on the estimated quantities of materials presented in the FY 2025/26 Preliminary Budget, staff estimates FCC will be paid approximately \$662,405 more as a result of this fee adjustment than if the processing fees had remained at the FY 2024/25 rates.

The adjustment to FCC's fee structure does not change the current tipping fees charged to the WPWMA's customers. Sufficient funding was included in the FY 2025/26 Preliminary Budget to account for the increase in FCC's fees to operate the MRF.

ATTACHMENT: FCC MRF COLA LETTER DATED MAY 13, 2025



May 13, 2025

Western Placer Waste Management Authority
Attn: Scott Scholz, General Manager
3013 Fiddymont Road
Roseville, CA 95747

RE: MRF Annual Adjustment to Processing Fees

Dear Scott,

Revised inflationary adjusted processing fees effective July 1, 2025, are presented below. The adjustment was derived using the following equations:

$$\text{New Fee} = \text{Operating Year 2022/2023 Fee} \times \text{COLA}$$

COLA is defined as $0.05 + 0.35 \times (\text{PPI}_i / \text{PPI}_o) + 0.3 \times (\text{ECI}_i / \text{ECI}_o) + 0.3 \times (\text{MW}_i / \text{MW}_o)$

Indexes used in the COLA calculation were:

ECI_i (Series ID CIU2010000000240I) = 175.0; ECI_o = 154.3;

PPI_i (Series ID WPU000000000) = 258.837 and PPI_o = 260.014.

MW_i = 16.79 and MW_o = 15.25.

COLA is 1.0689

2025/2026 Processing Fee

Tonnage below 250,000 tons per year:	$\$64.56 \times 1.0689 = \$69.01/\text{ton}$
Tonnage above 250,000 tons per year:	$\$59.48 \times 1.0689 = \$63.58/\text{ton}$
HHW operation per year:	$\$476,467.00 \times 1.0689 = \$509,332.41/\text{year}$
Processing Freon Appliances:	$\$39.24 \times 1.0689 = \$40.08/\text{unit}$
Source separated green waste:	$\$51.34 \times 1.0689 = \$54.88/\text{ton}$
Source separated wood waste:	$\$39.94 \times 1.0689 = \$42.69/\text{ton}$
Construction /Demolition:	$\$44.69 \times 1.0689 = \$47.77/\text{ton}$

Please let me know if you need any assistance regarding these adjustments.

Thank you,

A blue ink signature of Brandon Stevens, consisting of a stylized 'B' and 'S'.

Brandon Stevens
General Manager
FCC Environmental Services California, LLC

CC: E. Oddo, WPWMA

**MEMORANDUM
WESTERN PLACER WASTE MANAGEMENT AUTHORITY**

TO: **WPWMA BOARD OF DIRECTORS** DATE: **JUNE 12, 2025**
FROM: **SCOTT SCHOLZ / SARA LYON** *SL*
SUBJECT: **ITEM 6E: ANNUAL LANDFILL PROCESSING FEE ADJUSTMENT**

RECOMMENDED ACTION:

None. This item is presented for information only.

BACKGROUND:

An annual processing fee adjustment included in the Agreement with FCC Environmental Services California, LLC (FCC) for operation of the Western Regional Sanitary Landfill (WRSL) is effective July 1st of each year. The fee adjustment is the product of the annual inflationary adjustment factor (calculated using labor, fuel and materials indices as published by the U.S. Bureau of Labor Statistics) and the fees established in the 2022/23 Operating Year (the base year of the Agreement).

Staff reviewed the fee adjustment calculations submitted by FCC (attached) and agrees with the inflationary adjustment factor of 1.023 relative to the 2022/23 base year. The adjustment reflects a 0.79% year-over-year increase in the fees paid to FCC as shown below:

	<u>FY 2024/25</u>	<u>FY 2025/26</u>
Processing and Disposal Fee (per ton)	\$31.28	\$31.53
Minimum Annual Payment	\$2,548,899	\$2,569,006
Airspace Conservation Incentive (per cy)	\$8.12	\$8.18
Airspace Conservation Disincentive (per cy)	\$11.17	\$11.25

FISCAL IMPACT:

Based on the estimated quantities of materials presented in the FY 2025/26 Preliminary Budget, staff estimates FCC will be paid up to \$20,593 more as a result of this fee adjustment than if the processing fees had remained at the FY 2024/25 rates.

The adjustment to FCC's fee structure does not change the current tipping fees charged to the WPWMA's customers. Sufficient funding was included in the FY 2025/26 Preliminary Budget to account for the increase in FCC's fees to operate the WRSL.

ATTACHMENT: FCC WRSL COLA LETTER DATED MAY 13, 2025



May 13, 2025

Western Placer Waste Management Authority
Attn: Scott Scholz, General Manager
3013 Fiddymment Road
Roseville, CA 95747

RE: WRSL Annual Inflation Adjustment

Dear Scott,

Inflationary adjusted operating fee effective July 1, 2025 is presented below. The adjustment was derived using the following equation:

$$\text{New Fee} = \text{Operating Year 2022/2023 Fee} \times \text{COLA}$$

COLA is defined as $0.20 + 0.30 \times (ECI_i / ECI_o) + 0.40 \times (PPI_i / PPI_o) + 0.10 \times (PIIF_i / PIIF_o)$.

Indexes used in the COLA calculation were:

$ECI_i = 175.0$; $ECI_o = 154.30$;

$PPI_i = 265.301$; $PPI_o = 254.556$,

$PIIF_i = 240.885$; $PIIF_o = 364.665$

COLA = 1.02301

2025/2026 WRSL Operating Fee

New Annual Fee Base Rate: $\$2,511,231.00 \times 1.02301 = \mathbf{\$2,569,005.50}$

New Processing Fee: $\$30.82 \times 1.02301 = \mathbf{\$31.53}$

2025/2026 Effective Density Adjustments

New Incentive Base: $\$8.00 \times 1.02301 = \mathbf{\$8.18}$

New Disincentive Base: $(\$11.00) \times 1.02301 = \text{New Penalty of } \mathbf{(\$11.25)}$

Please let me know if you need any assistance regarding these adjustments.

Thank you,

A handwritten signature in blue ink, appearing to read 'Brandon Stevens', is written over a blue circular stamp.

Brandon Stevens
General Manager
FCC Environmental Services California, LLC

CC: E. Oddo, WPWMA

**MEMORANDUM
WESTERN PLACER WASTE MANAGEMENT AUTHORITY**

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

DATE: **JUNE 12, 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

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

Phase 2 – Maintenance Building and ADA Improvements

FCC anticipates starting construction soon on 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.

As reported to your Board last month, 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 actively testing equipment and working on dry commissioning.

Fire protection crews are currently installing the fire suppression system under the equipment within the eastern portion of the MRF facility, followed by the compressor building, residue load-out, and compactor canopies pending installation of the residue load-out roof. The system was tested by the Fire Marshal, and Temporary Certificate of Occupancy has been granted. Fire Watch remains in place for the duration of this portion of construction. Once all fire sprinkler systems are in place and commissioned by the Fire Marshal, FCC will begin running material on the equipment.

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. Construction on the conveyor will be completed soon, and the permanent traffic plan will be implemented in the near future.

Phase 3B – MSW CASP and Traffic Improvements

Construction of the densimetric table pad is on hold pending updated drawings from the design engineer. Demolition and excavation of a majority of the compost pad has been

completed in preparation for the proposed CASP improvements. A portion of the excavation is on hold pending environmental testing results and approval from the Water Board. 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. WPWMA staff have submitted the surveyed roadway centerlines to Placer County for their concurrence and adoption and are awaiting verification of surveyed centerlines from the County. Upon agreement, staff will return to your Board to approve the easement dedication.

South Placer Wastewater Authority Compliance Project

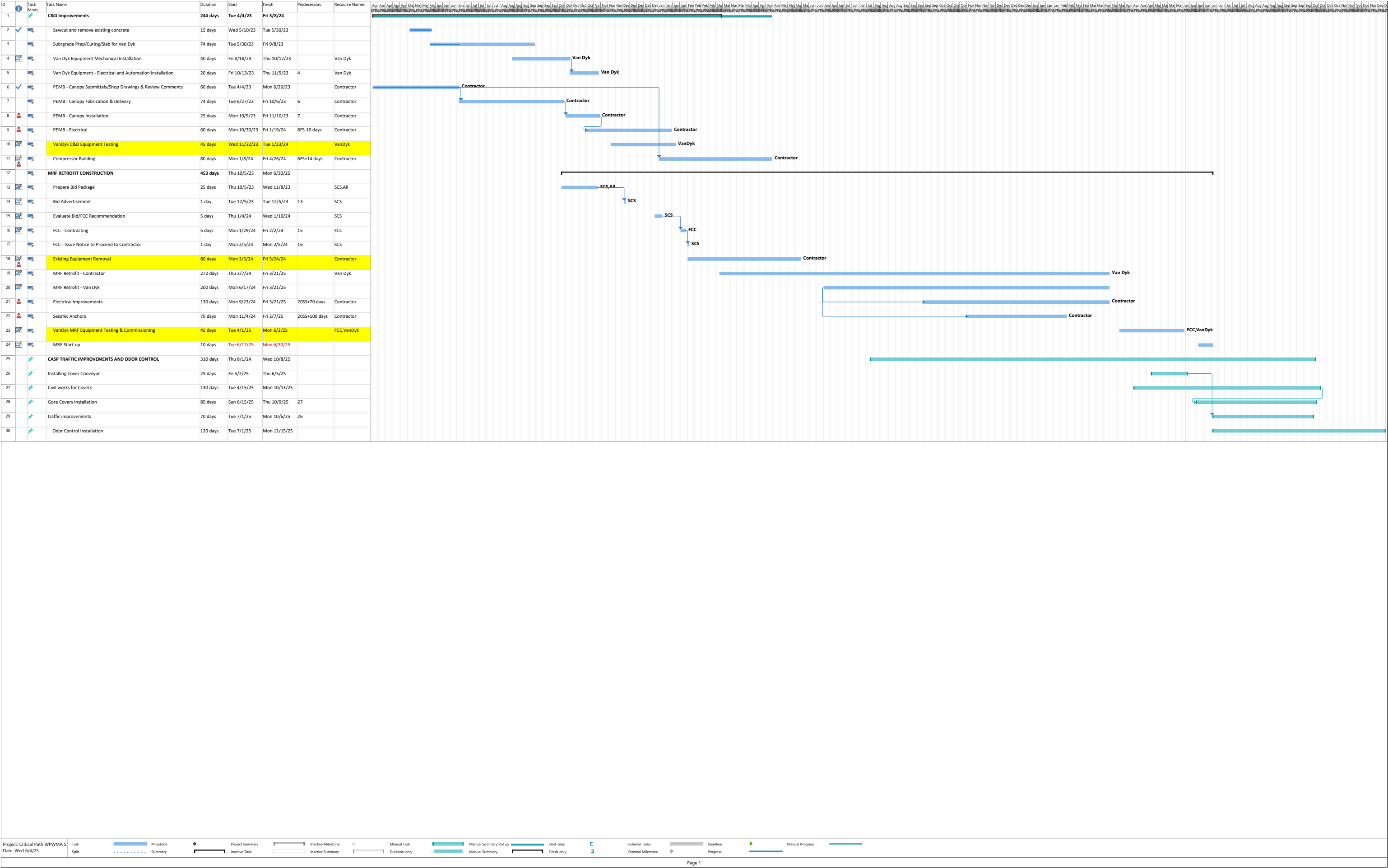
A granular activated carbon filtration system is currently operational and will be used to evaluate efficiency in removing constituents specified the WPWMA's wastewater discharge permit. Staff have begun submission of pre- and post-treatment samples to the Roseville WWTP Booth Road laboratory.

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** DATE: **JUNE 12, 2025**
FROM: **SCOTT SCHOLZ / STEPHANIE ULMER** SM
SUBJECT: **ITEM 6G: RENEWABLE PLACER WASTE ACTION PLAN UPDATE**

RECOMMENDED ACTIONS:

None. This item is for information purposes only.

BACKGROUND:

In July 2015, staff presented your Board with potential facility modifications and enhancements intended to maintain the WPWMA's long-term viability by:

- 1) Meeting evolving regulatory requirements
- 2) Accommodating planned regional growth
- 3) Optimizing material diversion rates
- 4) Maximizing operational efficiencies to improve customer safety
- 5) Maintaining a stable cost structure
- 6) Enhancing compatibility with current and future adjacent land uses

That presentation kicked off the long-term planning project that would become the WPWMA's Renewable Placer Waste Action Plan. The following provides an overview of the Waste Action Plan from initial stages, through current activities, to future projects intended to meet Plan goals.

Past

In October 2016, your Board approved an agreement with Jacobs Engineering Group, Inc. (Jacobs) to conduct a master planning effort to identify potential projects intended to address the aforementioned goals and prepare an Environmental Impact Report. Jacobs conducted a series of technical evaluations and analyses to assist in developing potential project concepts and based on feedback from your Board, Member Agency staff, and numerous regional stakeholders and developed two distinct project plan concepts for equal evaluation.

In May 2020, the WPWMA embarked on an RFP process for facility operations and construction of a state-of-the-art Materials Recovery Facility (MRF) and is nearing completion of the \$120 million MRF Improvements Project, the first in a series of projects aimed at achieving the goals outlined in the Renewable Placer Waste Action Plan. The enhanced MRF will allow the WPWMA and its Participating Agencies to achieve compliance with SB 1383 and CalGreen Standards without the need to modify waste collection methods and potentially realize financial benefit by extending these unique compliance services to other entities in the region.

In December 2022, your Board certified the Renewable Placer Waste Action Plan EIR and selected Plan Concept 2 which reserves the WPWMA's western property to ensure available landfill capacity for the next 100 years, and the WPWMA's eastern property to house a circular economy hub to site compatible manufacturing and energy projects utilizing materials recovered across the WPWMA's campus. Plan Concept 2 was selected due to its larger landfill capacity, greater preservation of biological resources, enhanced compatibility with existing and planned neighboring land uses, and overall design and operational flexibility.

Present

In December 2023 your Board approved a subsequent agreement with Jacobs to facilitate landfill design and permitting on the western property along with other elements of the Renewable Placer Waste Action Plan. Permitting of the new landfill and additional project elements currently underway include establishing a landfill groundwater monitoring network, landfill module design and phasing, design of a new centralized public drop-off area, and biological mitigation plan development in coordination with the Placer County Conservation Program.

Acknowledging the importance of preparing the eastern property to establish a local circular economy and attract future tenants, your Board amended the Jacobs agreement in March of this year to include initial development plans including sewer and entrance designs in response to increasing interest in the WPWMA's compatible manufacturing opportunities in that area.

As presented to your Board at the May meeting, the WPWMA's Circular Economy Innovation Competition in partnership with Sacramento State's Carlsen Center for Innovation & Entrepreneurship and work with the Greater Sacramento Economic Council has generated an exciting level of interest in developing projects on the WPWMA's campus in furtherance of the WPWMA's circular economy goals. Notably, the initial Innovation Competitions have identified numerous promising projects including Competition winners and award recipients AgGen, Fiber Global, Eco-Builder, and CRDC North America, all of which could utilize waste recovered from the WPWMA's campus to engineer new resources. Through strategic investment and development of its eastern property, the WPWMA has the opportunity to realize significant economic gains by fostering local markets for recyclable materials and renewable energy. Such outcomes will not only benefit the WPWMA and its customers but will serve to affirm the WPWMA as a leader in the circular economy and sustainable local market development spaces.

Future

Staff have identified numerous projects that are key to advancing the WPWMA's goals of enhancing economic development, investment in innovation, increasing material diversion and domestic reuse, accommodating regional growth, providing a convenient and safe customer experience, maintaining rate stability, and being an asset to neighboring properties and the region. Some of the more prominent near-term projects include:

<i>Project</i>	<i>Description</i>	<i>Initiation</i>
Acceptance and Processing of Out of County Material	Processing of MSW and C&D generated outside the County boundary to utilize full capacities of new systems; new revenue source	0.5 – 1 year
Wetland Mitigation	Regulatory requirement to initiate use of east and west properties	0.5 – 1 year
Landfill Gas Beneficial Reuse	Opportunity to generate RNG; new revenue source	1 – 2 years
Biomass Facility	Establish stable market for wood; new revenue source	1 – 2 years
New Public Tipping Facilities	Singular location of all public services (HHW, recycling buyback, waste drop off, materials yard, reuse store) for improved customer safety & convenience	2 – 3 years
Future Landfill Module Excavation Soil Lease	Lease area of initial western landfill modules for soil brokerage; provide preferential pricing for Member Agency projects; new revenue source and ~\$8M savings	2 – 3 years
East Property Development	Establishment of circular economy; new revenue source	2 – 3 years

For these and other projects, staff will return to your Board at key intervals to seek direction or approval on investment and development strategies; funding requirements, mechanisms, and sources; and partnership opportunities benefiting the WPWMA, its Participating Agencies and customers, and the greater region.

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WESTERN PLACER WASTE MANAGEMENT AUTHORITY

Minutes of May 15, 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 5:31 PM.
2. Pledge of Allegiance: Chair Reedy led the Pledge of Allegiance.
3. Roll Call: All Directors were present.
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:

 - Ribbon Cutting Ceremony for the new Materials Recovery Facility was held April 22.
 - The 3rd annual Circular Economy Innovation Competition was held on April 16 with Directors Halldin and Reedy serving as judges. CRDC Global/North America was selected as the 2025 winner and staff have engaged in several conversations with them to site a manufacturing plant on the WPWMA's campus.
 - July 1st is the date for full scale processing materials and SB 1383 compliance.
 - The RFP for beneficial use of landfill gas is in the final stages of review and will be released within the month.
 - Staff continue discussions on a site use agreement for a woody biomass facility with Wisewood Energy.
 - Public tours have returned after a year hiatus to allow for construction limitations and school tours will return in the fall after a five-year hiatus.
 - b. Auditor's Report

Placer County Auditor-Controller Andy Sisk summarized the Annual Comprehensive Financial Report for the Fiscal Year ending June 30, 2024. Mr. Sisk noted that the WPWMA remains in a strong financial position and that there were no compliance issues or internal control issues noted during the audit process. There were no 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 and answered questions from the Board.
- e. Facility Projects Update: Ryan Schmidt summarized the report and answered questions from the Board.
- f. Circular Economy Update: Emily Hoffman summarized the report and answered questions from the Board.

7. Consent Agenda

- a. Minutes of the Board Meeting held March 13, 2025
Staff recommended the Board approve the minutes as submitted.
- b. Agreement with HB Staffing for Temporary Staffing Services (Eric Oddo)
Staff recommend the Board:
 - 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.
- c. Module 6 Liner Project Spending Authority (Ryan Schmidt)
Staff recommend the Board:
 - 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)
Staff recommend the Board:
 - 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.

The Chair opened public comment; no comments were received.

MOTION TO APPROVE: Halldin/Reedy

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

8. Action Items

- a. Fiscal Year 2025/26 Preliminary Budgets (Eric Oddo)
Staff recommend the Board:
 - 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.

Eric Oddo summarized the report and answered questions from the Board.

The Chair opened public comment; no comments were received.

The Board directed staff to present the item at the next meeting.

9. Closed Session

Government Code §54956.9(d)(2) – Conference with Legal Counsel. Significant exposure to litigation: one potential case.

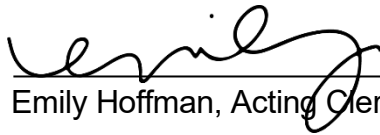
Ethan Walsh reported out of Closed Session that the Board received a report from Counsel and took no action.

10. Reports from Directors: None.

11. Upcoming Agenda Items: None.

12. Adjournment: Meeting was adjourned at 7:16 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: **JUNE 12, 2025**
FROM: **SCOTT SCHOLZ / EMILY HOFFMAN** *eh*
SUBJECT: **ITEM 7B: FIFTH AMENDMENT TO THE AGREEMENT WITH MAGMA CREATIVE**

RECOMMENDED ACTION:

1. Authorize the Chair to sign the Fifth Amendment with Magma Creative, Inc. to provide creative services for the WPWMA for an amount not to exceed \$75,000, increasing the total not-to-exceed amount of the Agreement to \$652,300.
2. Determine the recommended action is exempt from further environmental review pursuant to California Environmental Quality Act Guidelines Section 15322.

BACKGROUND:

In June 2020, your Board approved an agreement with Magma to conduct Public Information Officer (PIO) related services and provide continued public engagement related to the WPWMA's Waste Action Plan. In June 2021, your Board approved the First Amendment to the Magma Agreement to continue providing these important public outreach services.

In July 2022, your Board approved the Second Amendment to the Magma Agreement shifting additional regional outreach efforts to Magma. Additionally, the Second Amendment provided flexibility to internalize portions of the duties previously performed by the WPWMA's outreach consultants to the WPWMA's PIO.

In June 2023, your Board approved the Third Amendment which narrowed the agreement to provide creative services including motion graphics and animation, professional video production and editing, and other related services.

In June 2024, your Board approved the Fourth Amendment which allowed for several new high-production videos to be developed and created including "How Recycling Happens at the WPWMA," and "Engineering a Modern Landfill."

Staff are requesting your Board approve the Fifth Amendment which extends the term of the agreement for an additional year to provide these important creative services.

ENVIRONMENTAL CLEARANCE:

Development and implementation of a public education program is categorically exempt under CEQA Guidelines, Article 19, Section 15322, "Education or Training Programs Involving No Physical Changes."

FISCAL IMPACT:

The cost of providing the proposed services is \$75,000. Funding for the proposed Fourth Amendment is included in the FY 2025/26 Preliminary Budget.

STRATEGIC PLAN/GOALS:

GOAL 1 – Improve outreach, public education, and customer experience/service.

GOAL 5 – Maintain fiscally responsible systems.

ATTACHMENT: FIFTH AMENDMENT

ADMINISTRATING AGENCY: Western Placer Waste Management Authority

AGREEMENT NO.: 102961

DESCRIPTION: Fifth Amendment to the Public Information Officer Services Agreement for Creative Services

This Fifth Amendment is made to be effective as of, from and after the day of _____ 2025, and between the **Western Placer Waste Management Authority**, a Joint Powers Authority (hereinafter referred to as the "WPWMA"), and **Magma Creative, Inc.**, an S-Corporation (hereinafter referred to as the "Consultant").

RECITALS

1. The WPWMA and Consultant have entered into that certain "Public Information Officer Services Agreement" as of August 18, 2020 which was previously amended by the First Amendment as of June 17, 2021, the Second Amendment as of July 14, 2022, the Third Amendment as of June 8, 2023, the Fourth Amendment as of June 6, 2024 (hereinafter referred to as the "Agreement").
2. Consultant provides public engagement services including activities in support of the WPWMA's Renewable Placer Waste Action Plan.
3. In recognition of the importance of these services and the value in maintaining consistency and reliability, the WPWMA proposed, and Consultant agreed, to extend the term of the existing Agreement for an additional one-year period for a cost not to exceed Seventy-Five Thousand Dollars (\$75,000).
4. The WPWMA and Consultant acknowledge that, by extending the Agreement for an additional one-year period, the total cost of the Agreement shall increase to Six Hundred and Fifty-two Thousand Three Hundred Dollars (\$652,300).
5. The WPWMA and Consultant desire to amend the Agreement to reflect the revised understanding between the parties as set forth below. All references in this Fifth Amendment to a Section, to an Appendix, or to an Exhibit shall refer to that Section or Exhibit of the Agreement, and all terms defined in the Agreement shall have the same meaning herein.

NOW THEREFORE, THE PARTIES AGREE AS FOLLOWS:

1. The last sentence in item 2. **Payment**, shall be replaced with the following sentence:
"The total amount payable for all services provided under this Agreement shall not exceed Six Hundred and Fifty-Two Thousand Three Hundred Dollars (\$652,300) without the prior written approval of the WPWMA."
2. Exhibit B shall be deleted and Exhibit B.1 attached hereto and substituted therefore.
Except as expressly provided in this Fifth Amendment, the Agreement shall remain unchanged and in full force and effect. After this Fifth Amendment is duly executed and delivered by WPWMA and Consultant, this Fifth Amendment shall be and constitute an integral part of the Agreement.

WPWMA: Western Placer Waste Management Authority
Emily Hoffman, Public Information Officer
3013 Fiddymet Road
Roseville, CA 95747
Phone: (916) 543-3989

CONSULTANT: Magma Creative, Inc.
Chris Guzman, CEO & Core Creator
530 Oak Street
Roseville, CA 95747
Phone: (916) 780-1181

REMIT TO: Magma Creative, Inc.
Susan Guzman, Chief Officer of People and Money
530 Oak Street
Roseville, CA 95747
Phone: (916) 780-1181

WPWMA or Consultant may from time to time designate any other address for this purpose by written notice to the other party.

Executed as of the day first above stated:

WESTERN PLACER WASTE MANAGEMENT AUTHORITY

By: _____
Chair

MAGMA CREATIVE, INC., CONSULTANT

By: _____
Chris Guzman, CEO & Core Creator

By: _____
Susan Guzman, Chief Officer of People and Money

Approved as to Form:

By: _____
WPWMA Counsel

EXHIBIT B.1

PAYMENT FOR SERVICES RENDERED

Payment to Consultant shall be made by the WPWMA on an hourly basis in accordance with the schedule attached hereto as Exhibit B-1 and subject to the task budgets listed in Table 1.1, below.

Consultant shall submit invoices monthly and describe in detail the work and work hours performed, staff performing the work, staff hourly rate, any flat fees for equipment rentals, and expenses for which reimbursement is claimed. Consultant shall also include with the monthly invoice a spreadsheet indicating task budgets, charges by task for each invoice, cumulative charges to date by task, and percent of budget remaining by task. Consultant shall state hourly time in increments of no less than one-quarter (1/4) of an hour.

Provided the work has been satisfactorily performed, WPWMA will pay invoices within thirty (30) days after approval of the invoice. Consultant shall provide additional information requested by the WPWMA to verify any of the amounts claimed for payment in any invoice. The total amount payable for all services provided under this Agreement shall not exceed Seventy-Five Thousand and no/100 Dollars (\$75,000.00).

Table 1.1 – Task Budgets

Task	Description	Original Budget	First Amend.	Second Amend.	Third Amend.	Fourth Amend.	Fifth Amend.	Total
1	Public Engagement Strategy	\$9,975	---	---	---	---	---	\$9,975
2	Public Information Officer Services	\$12,500	\$32,000	---	---	---	---	\$44,500
3	Renewable Placer Waste Action Plan Support	\$20,325	\$32,000	---	---	---	---	\$52,325
4	Social Media Video Production	\$21,250	\$25,000	---	---	---	---	\$46,250
5	Meetings and Reporting	\$8,750	\$15,000	---	---	---	---	\$23,750
6	Additional Services	\$10,000	---	---	---	---	---	\$10,000
7	Paid Digital Media Management	---	\$15,500	---	---	---	---	\$15,500
A	Design Services	---	---	\$117,700	\$20,000	\$20,000	\$20,000	\$177,700
B	Website Services	---	---	\$47,800	---	---	---	\$47,800
C	Oil & Filter Program Management	---	---	\$59,500	---	---	---	\$59,500
D	Video Production Services	---	---	---	\$55,000	\$55,000	\$55,000	\$165,000
TOTAL CONTRACT AMOUNT		\$82,800	\$119,500	\$225,000	\$75,000	\$75,000	\$75,000	\$652,300

**MEMORANDUM
WESTERN PLACER WASTE MANAGEMENT AUTHORITY**

TO: **WPWMA BOARD OF DIRECTORS** DATE: **JUNE 12, 2025**
FROM: **SCOTT SCHOLZ / EMILY HOFFMAN** *eh*
SUBJECT: **ITEM 7C: SECOND AMENDMENT TO THE AGREEMENT WITH JSR STRATEGIES**

RECOMMENDED ACTION:

1. Authorize the Chair to sign the Second Amendment with JSR Strategies (JSR) to provide website development and management services for an amount not to exceed \$60,000, increasing the total not-to-exceed amount of the Agreement to \$160,000.
2. Determine the recommended action is not a project pursuant to California Environmental Quality Act Guidelines Section 15378.

BACKGROUND:

In June 2023, your Board approved an agreement with JSR to provide website development and management services to the WPWMA including development of new features, search engine optimization, and hosting and management services for the WPWMA's websites – WPWMA.ca.gov, PlacerRecycles.com, and RenewablePlacer.com.

In June 2024, your Board approved the First Amendment which allowed for continuation of these vital services and allowed for new and exciting website features including new or enhanced webpages for Facility Tours, the Strategic Plan, the newly constructed High-Diversion Materials Recovery Facility, and a "Trash Tutor" feature that easily helps customers determine acceptance and pricing information for items they seek to dispose of.

Staff are requesting your Board approve the Second Amendment which extends the term of the agreement for an additional year, continuing these vital services with no interruption and allowing for new website features to be developed.

ENVIRONMENTAL CLEARANCE:

The recommended action is not a project pursuant to California Environmental Quality Act Guidelines Section 15378.

FISCAL IMPACT:

The cost of providing the proposed services is \$60,000. Funding for the proposed First Amendment is included in the FY 2025/26 Preliminary Budget.

STRATEGIC PLAN/GOALS:

GOAL 1 – Improve outreach, public education, and customer experience/service.

GOAL 5 – Maintain fiscally responsible systems.

ATTACHMENT: SECOND AMENDMENT

ADMINISTRATING AGENCY: Western Placer Waste Management Authority

AGREEMENT NO.: 106165

DESCRIPTION: Second Amendment to the Agreement for Website & Digital Services

This Second Amendment is made to be effective as of, from and after the day of _____ 2025, and between the **Western Placer Waste Management Authority**, a Joint Powers Authority (hereinafter referred to as the "WPWMA"), and **JSR Strategies, LLC**, an S-Corporation (hereinafter referred to as the "Consultant").

RECITALS

1. The WPWMA and Consultant have entered into that certain "Agreement for Website & Digital Services" as of July 4, 2023 which was previously amended by the First Agreement as of June 6, 2024 (hereinafter referred to as the "Agreement").
2. Consultant provides digital public engagement services including activities in support of the WPWMA's Renewable Placer Waste Action Plan.
3. In recognition of the importance of these services and the value in maintaining consistency and reliability, the WPWMA proposed, and Consultant agreed, to extend the term of the existing Agreement for an additional one-year period for a cost not to exceed Sixty Thousand Dollars (\$60,000).
4. The WPWMA and Consultant acknowledge that, by extending the Agreement for an additional one-year period, the total cost of the Agreement shall increase to One Hundred Sixty Thousand Dollars (\$160,000).
5. The WPWMA and Consultant desire to amend the Agreement to reflect the revised understanding between the parties as set forth below. All references in this Second Amendment to a Section, to an Appendix, or to an Exhibit shall refer to that Section or Exhibit of the Agreement, and all terms defined in the Agreement shall have the same meaning herein.

NOW THEREFORE, THE PARTIES AGREE AS FOLLOWS:

1. The last sentence in item 2. **Payment**, shall be replaced with the following sentence:

"The total amount payable for all services provided under this Agreement shall not exceed One Hundred Sixty Thousand Dollars (\$160,000) without the prior written approval of the WPWMA."

2. Exhibit B shall be deleted and Exhibit B.1 attached hereto and substituted therefore.

Except as expressly provided in this Second Amendment, the Agreement shall remain unchanged and in full force and effect. After this Second Amendment is duly executed and delivered by WPWMA and Consultant, this Second Amendment shall be and constitute an integral part of the Agreement.

WPWMA: Western Placer Waste Management Authority
Emily Hoffman, Public Information Officer
3013 Fiddymment Road
Roseville, CA 95747
Phone: (916) 543-3989

CONSULTANT: JSR Strategies
Jess Rhodes, CEO
1022 D St.
Sacramento, CA 95814
Phone: (916) 678-1489

REMIT TO: JSR Strategies
Angela Vine, Director of Sustainability and Outreach
1022 D St.
Sacramento, CA 95814
Phone: (916) 678-1489

WPWMA or Consultant may from time to time designate any other address for this purpose by written notice to the other party.

Executed as of the day first above stated:

WESTERN PLACER WASTE MANAGEMENT AUTHORITY

By: _____
Chair, Western Placer Waste Management Authority

JSR STRATEGIES, LLC, CONSULTANT

By: _____
Jess Rhodes, CEO

By: _____
Angela Vine, Director of Sustainability and Outreach

Approved as to Form:

By: _____
WPWMA Counsel

EXHIBIT B.1

PAYMENT FOR SERVICES RENDERED

Payment to Consultant shall be made by the WPWMA on an hourly basis in accordance with the schedule attached hereto as Exhibit B-1 and subject to the task budgets listed in Table 1.1, below.

Consultant shall submit invoices monthly and describe in detail the work and work hours performed, staff performing the work, staff hourly rate, and expenses for which reimbursement is claimed. Consultant shall also include with the monthly invoice a spreadsheet indicating task budgets, charges by task for each invoice, cumulative charges to date by task, and percent of budget remaining by task. Consultant shall state hourly time in increments of no less than one-quarter (1/4) of an hour.

Provided the work has been satisfactorily performed, WPWMA will pay invoices within thirty (30) days after approval of the invoice. Consultant shall provide additional information requested by the WPWMA to verify any of the amounts claimed for payment in any invoice. The total amount payable for all services provided under this Agreement shall not exceed Fifty Thousand and no/100 Dollars (\$60,000.00).

Table 1.1 – Task Budgets

Task	Description	Original Budget	First Amendment	Second Amendment	Total
1	WPWMA.ca.gov & PlacerRecycles.com Website Administration & Support	\$22,200	\$25,200	\$30,200	\$77,600
2	Virtual Tour Website Administration & Support	\$2,700	\$2,700	\$7,700	\$13,100
3	Website Development	\$12,000	\$14,000	\$14,000	\$40,000
4	SEO Services	\$5,000	\$3,000	\$3,000	\$11,000
5	Additional Services	\$8,100	\$5,100	\$5,100	\$18,300
TOTAL CONTRACT AMOUNT		\$50,000	\$50,000	\$60,000	\$160,000

**MEMORANDUM
WESTERN PLACER WASTE MANAGEMENT AUTHORITY**

TO: **WPWMA BOARD OF DIRECTORS** DATE: **JUNE 12, 2025**
FROM: **SCOTT SCHOLZ / WILL SCHEFFLER** *WS*
SUBJECT: **ITEM 7D: FOURTH AMENDMENT TO THE AGREEMENT WITH SCS ENGINEERS**

RECOMMENDED ACTION:

1. Authorize the Chair to sign the Fourth Amendment to the Agreement with SCS Engineers (SCS) extending water quality monitoring services at the Western Regional Sanitary Landfill (WRSL) and Composting Facility for an additional year for a total of \$188,000, increasing the total not-to-exceed cost of the Agreement to \$809,796.
2. Determine the recommended action is exempt from further environmental review pursuant to California Environmental Quality Act Guidelines Section 15306.

BACKGROUND:

After a competitive procurement process, your Board approved the Agreement with SCS at the May 12, 2022 meeting to provide water quality monitoring services at the WRSL and MRF Composting Facility. The RFP called for an initial one-year agreement with the selected contractor which could be extended in one-year increments for up to five years upon agreement of both parties.

Since 2017, SCS has provided water quality monitoring services to the WPWMA. Considering the long-term implications to the WPWMA associated monitoring and protecting groundwater and the thorough knowledge base SCS has with the WPWMA's facility, staff recommends extending the Agreement for an additional one-year term to continue these services.

As with the previous year's scope, the proposed Fourth Amendment requires SCS to perform water quality monitoring, sampling, and analysis in accordance with the WPWMA's Waste Discharge Requirements Order R5-2007-0047, General Permit for Storm Water Discharges Associated with Industrial Activities Order 2014-0057-DWQ, City of Roseville Wastewater Discharge Permit No. 887795, Composting General Order 2020-0012-DWQ, and all other applicable industry standards.

ENVIRONMENTAL CLEARANCE:

All work required under this Agreement is categorically exempt under CEQA Guidelines, Article 19, Section 15306 "Information Collection", which allows for data collection when such activities do not result in a serious or major disturbance to an environmental resource.

FISCAL IMPACT:

The cost of providing the work in the proposed Fourth Amendment is \$188,000 and would increase the total not-to-exceed cost of the Agreement to \$809,796. For purposes of comparison, the cost is \$14,000 less for the same level of service as the previous year, due primarily to the additional \$10,000 that was budgeted in FY 2024/25 for laboratory analysis associated with the required 5-year Constituent of Concern monitoring event

scheduled that year. Sufficient funding for these services is identified in the FY 2025/26 Preliminary Budget.

STRATEGIC PLAN/GOALS:

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

ATTACHMENT: FOURTH AMENDMENT

ADMINISTERING AGENCY: Western Placer Waste Management Authority

AGREEMENT: SCN105279

DESCRIPTION: Fourth Amendment to Agreement for Water Quality Monitoring Services

This Fourth Amendment is made to be effective as of, from and after the day of _____, 2025 and between the **WESTERN PLACER WASTE MANAGEMENT AUTHORITY**, a joint powers authority organized under California law (hereinafter referred to as the "WPWMA"), and SCS Engineers a California Corporation (hereinafter referred to as the "Consultant").

RECITALS

1. The WPWMA and Consultant have entered into that certain "Agreement" for water quality monitoring services for an initial cost of \$198,500 at the Western Regional Sanitary Landfill (WRSL) on May 18, 2022, which was previously amended as of January 12, 2023 by the First Amendment for an additional cost of \$29,296, on May 11, 2023 by the Second Amendment for an additional cost of \$192,000, and on June 6, 2024 by the Third Amendment for an additional cost of \$202,000 (hereinafter referred to as the "Agreement").
2. Consultant has consistently performed water quality monitoring services for the WPWMA through changing conditions and regulations, maintaining a positive working relationship with the WPWMA and its consultants and contractors.
3. In recognition of the importance of these services and the value in maintaining consistency and reliability in how they are provided, the WPWMA has proposed, and Consultant has agreed to extend the term of the existing Agreement for an additional one-year period for a cost not to exceed One Hundred Eighty-Eight Thousand Dollars (\$188,000).
4. The WPWMA and Consultant desire to amend the Agreement to reflect the revised understanding between the parties as set forth below. All references in this Fourth Amendment to a Section, to an Appendix, or to an Exhibit shall refer to that Section or Exhibit of the Agreement, and all terms defined in the Agreement shall have the same meaning herein.

NOW THEREFORE, THE PARTIES AGREE AS FOLLOWS:

- a. The last sentence in item 2. **Payment**, shall be replaced with the following sentence:
"The total amount payable for all services provided under this Agreement, including Additional Services, shall not exceed Eight Hundred Nine Thousand Seven Hundred Ninety-Six Dollars (\$809,796) without the prior written approval of the WPWMA."

Except as expressly provided in this Fourth Amendment, the Agreement shall remain unchanged and in full force and effect. After this Fourth Amendment is duly executed and delivered by WPWMA and Contractor, this Fourth Amendment shall be and constitute an integral part of the Agreement.

IN WITNESS WHEREOF, the WPWMA and Contractor have executed this Fourth Amendment as of the day and year first above written.

Western Placer Waste Management Authority

By: _____
Chair

SCS Engineers, Consultant

By: _____
Patrick Sullivan, Senior Vice President

By: _____
Mary Morkin-Garcia, Project Director

APPROVED AS TO FORM:

By: _____
WPWMA Counsel

EXHIBIT B.7
PAYMENT FOR SERVICES RENDERED

Payment to Contractor will be made by the WPWMA on an hourly basis in accordance with Exhibit B-1.4 – Fee Schedule.

Contractor shall submit invoices monthly for work performed describing in detail the work and work hours performed, the person(s) performing the work, his/her hourly rate, and the expenses for which reimbursement is claimed. Contractor shall include a spreadsheet that shows task budgets, charges by task for the current invoice, cumulative charges to date by task, and percent of budget remaining by task. Contractor shall state hours worked by each individual for the given reporting month. Contractor shall state hourly time in increments of no less than one-quarter (1/4) of an hour.

Provided the work has been satisfactorily performed, WPWMA will pay invoices within thirty (30) days after approval of the invoice. Contractor shall provide such additional information as the WPWMA may request to verify any of the amounts claimed for payment in any invoice. Contractor shall not exceed the individual task budgets set forth in Table 1. Such task budgets may be formally amended by written agreement of Contractor and the WPWMA General Manager or designee. The total amount payable for all services provided under this Agreement shall not exceed Eight Hundred Nine Thousand Seven Hundred Ninety-Six Dollars (\$809,796).

Table 1: Not-to-Exceed Task Budgets

Task	Description	Existing Budget	Third Amendment	Total
1	Routine Measurement, Sampling, Analysis and Reporting	\$554,000	\$178,000	\$732,000
2	Composting General Order	\$8,500	-----	\$8,500
3	Additional Services	\$30,000	\$10,000	\$40,000
4	MW-22 Abandonment	\$29,296	-----	\$29,296
Total		\$621,796	\$188,000	\$809,796

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**MEMORANDUM
WESTERN PLACER WASTE MANAGEMENT AUTHORITY**

TO: **WPWMA BOARD OF DIRECTORS** DATE: **JUNE 12, 2025**
FROM: **SCOTT SCHOLZ / RYAN SCHMIDT** *RS*
SUBJECT: **ITEM 7E: PROJECT 01894 – MODULE 6 LINER CONSTRUCTION
NOTICE OF COMPLETION**

RECOMMENDED ACTION:

1. Adopt Resolution 25-04 accepting Project 01894 – Module 6 Liner Construction as complete and authorize the General Manager or designee to execute and file the Notice of Completion.
2. Determine that the recommended action is 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 in December 2023, which delayed the project.

The Project was substantially complete in November of 2024, and fully completed in December 2024. A total of three change orders were issued, a summary of which is included with the attached supplemental information sheet.

ENVIRONMENTAL CLEARANCE:

Filing the Notice of Completion is not considered a “project” pursuant to California Environmental Quality Act (CEQA) Guidelines, Article 20, Section 15378 as it is an administrative activity that will not result in a physical change in the environment.

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 final construction cost, inclusive of the change orders, was \$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.

ATTACHMENTS: RESOLUTION 25-04
SUPPLEMENTAL INFORMATION SHEET

RECORDING REQUESTED BY
Western Placer Waste Management Authority

AND WHEN RECORDED MAIL TO

NAME Western Placer Waste Management Authority

ADDRESS 3013 Fiddymment Road

CITY, STATE/ZIP Roseville, CA 95747

SPACE ABOVE FOR RECORDER'S USE

NOTICE OF COMPLETION

(RES. NO. 25-04)

NOTICE IS HEREBY GIVEN:

1. That the interest or estate stated in paragraph 3 herein in the real property herein described is owned by:
Western Placer Waste Management Authority, 3013 Fiddymment Road, Roseville, CA 95747
2. That the full name and address of the Owner of said interest or estate are set forth in the preceding paragraph.
3. That the true nature of the stated owner, or if more than one owner, then of the stated owner and co-owners is: In fee.
4. That on the 14th day of January 2021, the following work of improvement on the real property herein described was completed: **Module 6 Liner Construction (Project # 01894)**
5. That the name and address of the original contractor, if any, for said work of improvement was:
**Anderson Dragline, Inc.
PO Box 968
Gridley, CA 95948**
6. That the real property herein referred to is situated in the County of Placer, State of California, and is described as the
Western Regional Sanitary Landfill

General Manager
Western Placer Waste Management Authority

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA COUNTY OF PLACER

On _____ before me _____, Notary Public, personally appeared _____ who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person or the entity upon behalf of which the person acted, executed the instrument. I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

NOTICE OF COMPLETION SUPPLEMENTAL INFORMATION SHEET

DATE: June 12, 2025

PROJECT: 01894

PROJECT NAME: Module 6 Liner Construction

CONTRACTOR: Anderson Dragline, Inc.

SUMMARY OF EXPENDITURES

ORIGINAL CONTRACT AMOUNT	\$ 8,095,608.00
ADDITIVE CHANGE ORDERS	\$ 2,694,126.39
DEDUCTIVE CHANGE ORDERS	\$ (687,664.19)
TOTAL CONTRACT EXPENDITURES	\$ 10,102,070.20

SUMMARY OF CHANGE ORDERS

CCO #	Task Description	Net Change Order Total
1	Adjusts quantities of the original bid items to reflect the true intent of the design.	\$ 62,505.00
2	Provides budget to address a seep issue in a nearby module's final cover liner system.	\$ 38,995.00
3	Provides budget to construct an alternate Module 12 tie-in as well as a modification to the scope of the sump construction.	\$ 32,468.50
4	Provides budget to restore the site following the project suspension and wet weather events experienced during the suspension.	\$ 131,531.00
5	Provides budget to replace the Geosynthetic Clay Liner hydrated during the project suspension weather events.	\$ 177,466.00
6	Provides budget to construct a submembrane water collector to address unforeseen construction circumstances.	\$ 195,905.00
7	Provides budget to construct an altered liner anchor design to match actual field conditions. Also balances some other construction items.	\$ (123,894.02)
8	This change order balances the quantities used in the original bid items to be true to the actual quantities used in construction.	\$ 1,073,672.83
9	Provides budget for site activities/protections during the project's suspension.	\$ 417,812.89
Total		\$ 2,006,462.20

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**MEMORANDUM
WESTERN PLACER WASTE MANAGEMENT AUTHORITY**

TO: **WPWMA BOARD OF DIRECTORS** DATE: **JUNE 12, 2025**
FROM: **SCOTT SCHOLZ / RYAN SCHMIDT** *RS*
SUBJECT: **ITEM 7F: PROJECT 01891 – NORTH COMPOST POND IMPROVEMENTS
NOTICE OF COMPLETION**

RECOMMENDED ACTION:

1. Adopt Resolution 25-05 accepting Project 01891 – North Compost Pond Improvements as complete and authorizing the General Manager or designee to execute and file the Notice of Completion.
2. Determine that the recommended action is not a project pursuant to California Environmental Quality Act Guidelines Section 15378.

BACKGROUND:

On June 17, 2021, your Board authorized staff to solicit bids for the Compost Pond Improvements Project and authorized the Executive Director or designee to execute the resulting agreement. The WPWMA executed an agreement with RJ Gordon Construction, Inc. (RJG) on August 26, 2021 and staff issued a Notice to Proceed September 15, 2021. The project consisted of expanding pond capacity to comply with the Central Valley Regional Water Quality Control Board's (Water Board) statewide general permit for composting facilities.

Seven contract change orders (CCOs) totaling \$889,225.14 were issued during the project to address unforeseen weather damage during the project. A summary of the contract changes is included with the attached supplemental information sheet. The Project was substantially completed on October 21, 2022.

ENVIRONMENTAL CLEARANCE:

Filing the Notice of Completion is not considered a "project" pursuant to California Environmental Quality Act (CEQA) Guidelines, Article 20, Section 15378 as it is an administrative activity that will not result in a physical change in the environment.

At the June 17, 2021 meeting, your Board made the determination that modification to the North Composting Pond was categorically exempt from further environmental review under CEQA Guidelines, Article 19, Section 15301 "Existing Facilities" which includes minor alteration to an existing facility involving negligible or no expansion of existing use.

FISCAL IMPACT:

The total construction budget for the project was \$2,674,700. The final construction cost, inclusive of the CCOs, was \$3,213,799.93. This was an anticipated expense included in the previous Final Budgets approved by your Board.

STRATEGIC PLAN/GOALS:

GOAL 4 – Establish well planned facility infrastructure and ensure its proper maintenance and operation.

ATTACHMENT: RESOLUTION 25-04
SUPPLEMENTAL INFORMATION SHEET

RECORDING REQUESTED BY
Western Placer Waste Management Authority

AND WHEN RECORDED MAIL TO

NAME Western Placer Waste Management Authority

ADDRESS 3013 Fiddymment Road

CITY, STATE/ZIP Roseville, CA 95747

SPACE ABOVE FOR RECORDER'S USE

NOTICE OF COMPLETION

(RES. NO. 25-05)

NOTICE IS HEREBY GIVEN:

1. That the interest or estate stated in paragraph 3 herein in the real property herein described is owned by:
Western Placer Waste Management Authority, 3013 Fiddymment Road, Roseville, CA 95747
2. That the full name and address of the Owner of said interest or estate are set forth in the preceding paragraph.
3. That the true nature of the stated owner, or if more than one owner, then of the stated owner and co-owners is: In fee.
4. That on the 14th day of January 2021, the following work of improvement on the real property herein described was completed: **North Compost Pond Improvements (Project # 01891)**
5. That the name and address of the original contractor, if any, for said work of improvement was:
**RJ Gordon Construction, Inc.
PO Box 23204
Pleasant Hill, CA 94523**
6. That the real property herein referred to is situated in the County of Placer, State of California, and is described as the
Western Placer Waste Management Authority Compost Facility

Executive Director
Western Placer Waste Management Authority

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA COUNTY OF PLACER

On _____ before me _____, Notary Public, personally appeared _____ who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person or the entity upon behalf of which the person acted, executed the instrument. I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

NOTICE OF COMPLETION

SUPPLEMENTAL INFORMATION SHEET

DATE: June 12, 2025

PROJECT: 01891

PROJECT NAME: North Compost Pond Expansion

CONTRACTOR: RJ Gordon Construction

SUMMARY OF EXPENDITURES


ORIGINAL CONTRACT AMOUNT	\$ 2,324,574.60
ADDITIVE CHANGE ORDERS	\$ 919,225.33
DEDUCTIVE CHANGE ORDERS	\$ (30,000.00)
TOTAL CONTRACT EXPENDITURES	\$ 3,213,799.93

SUMMARY OF CHANGE ORDERS

CCO #	Task Description	Net Change Order Total
1	Provides budget to perform additional unforeseen wet soil excavation, perform an additional excavation survey, and perform additional unforeseen utility demolition.	\$ 80,950.00
2	Provides budget to construct a temporary sump to handle oncoming compost drainage during construction and plug additional drain pipes leading to the project area.	\$ 42,100.00
3	Provides budget to construct a plug and cut off wall for an unforeseen underground pipe causing water intrusion below the pond liner.	\$ 6,800.00
4	Provides budget to construct temporary measures to manage stormwater during project suspension.	\$ 37,957.56
5	Provides budget to remove temporary constructions made prior to project suspension, install an additional toe drain below the liner system, and repair the eroded side slopes of the pond.	\$ 245,668.58
6	Provides budget to install the blower silencer, perform unrelated liner damage repair on site, perform stormwater damage repairs after project suspension.	\$ 146,399.19
7	Provides budget to furnish and install a pump and panel originally attributed to "others" in the project plans.	\$ 329,350.00
Total		\$ 889,225.33

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**MEMORANDUM
WESTERN PLACER WASTE MANAGEMENT AUTHORITY**

TO: **WPWMA BOARD OF DIRECTORS**
FROM: **SCOTT SCHOLZ / ERIC ODDO** 
SUBJECT: **ITEM 8A: FISCAL YEAR 2025/26 BUDGETS**

DATE: **JUNE 12, 2025**

RECOMMENDED ACTION:

1. Approve the Fiscal Year 2025/26 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 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 elements:

1. Initiatives and Key Actions – The WPWMA's new MRF is scheduled to begin operations in July and as one of only five SB 1383 compliant mixed waste processing facilities in California (the nearest similar facility is in Modesto), interest in the WPWMA's facility is at an all-time high. Over the coming fiscal year and beyond, staff will provide tours to thousands of people including local and state elected leaders, jurisdictions within and outside Placer County, CalRecycle and other regulatory agencies, circular economy/compatible manufacturing entities, local community groups, and schools. The unveiling of the WPWMA's

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.

new MRF will formally kick-off a week of events culminating in the Grand Opening Celebration tentatively scheduled for this Fall.

With the heightened publicity surrounding the MRF, staff intend to apply for awards from SWANA and other solid waste trade organizations as well as available grant funds to help further the long-term goal of establishing a circular economy hub on the WPWMA's campus. Staff also plan to present your Board with a plan and policy to capitalize on the unique nature of the WPWMA's MRF by marketing excess capacity to nearby jurisdictions to assist them with SB 1383 compliance and realize additional economic benefit to the WPWMA and its Member Agencies.

Module 6 landfilling operations are also anticipated to begin in FY 2025/26 along with continued permitting efforts of the western property to ensure locally controlled and available disposal capacity for the next 100 years. These efforts will include landfill leachate pretreatment systems, additional odor reduction evaluations, and strategies to meet other local utility mandates.

Finally, as the WPWMA nears the 1-year anniversary of hiring its first General Manager and establishing greater autonomy from Placer County, staff will continue to identify opportunities to internalize operations to improve the WPWMA's financial position and reduce reliance on Placer County and third-party consultants and contractors where such actions will improve operational efficiency and stability.

2. Tipping Fee Structure – At the March 2025 meeting, your Board approved an increase to the WPWMA's tipping fee schedule to ensure sufficient revenues are 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 approximate 2.5% increase over FY 2024/25 rates.
3. Tonnage – 481,526 total tons composed of mixed solid waste, sludge, green waste, food waste, construction and demolition debris, wood waste, and inerts are projected in FY 2025/26. Excluding tonnages associated with one-time projects and weather-related fluctuations, staff estimates the WPWMA will realize an overall decline in tonnages of approximately 1.59% compared to FY 2024/25.
4. Grant Funding – In January 2024, the WPWMA was awarded a \$9.96 million reimbursement-based grant from CalRecycle to help offset costs associated with organics processing upgrades. In December 2024, the WPWMA received the first payment installment of \$5.99 million and staff anticipate receiving the balance of \$3.97 million in FY 2025/26. The WPWMA was also awarded a \$100,000 CalRecycle grant in FY 2024/25 for HHW storage and software improvements which will likely be received in FY 2025/26. Additionally, staff anticipate receiving approximately \$30,000 associated with its ongoing participation in the state's mattress recycling program.

5. Debt Service and Coverage – In 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 by June 1, 2026 and 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 equal to at least 125% of the annual debt service (referred to as “Coverage”) after paying operating and maintenance costs. The proposed FY 2025/26 Budget is expected to result in a Coverage rate of 173%.

6. Rate Stabilization Fund – Historically, 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 2022 meeting, any unspent revenues in the Operations Budget remaining at the end of the fiscal year are deposited into a Rate Stabilization Fund 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.
7. WPWMA Staffing – The budget includes additional labor funding to hire an Outreach Coordinator, second Assistant Engineer, and second Senior Waste Disposal Site Attendant and to reclassify an existing position from Environmental Resources Specialist to Senior Planner. These recommended changes are anticipated to increase the WPWMA’s annual labor and benefit costs by 4.8% from approximately \$3.61 million to approximately \$3.78 million. An updated organizational chart highlighting these additional labor allocations is attached.
8. Construction Projects and Fixed Asset Purchases – \$9,553,765 budgeted as shown at the bottom of the second page of Exhibit A is associated with:
 - a. Completion of MRF improvements
 - b. Compost pond odor control upgrades
 - c. Upgrades to the existing SCADA system
 - d. Landfill leachate pre-treatment system
 - e. Landfill liner and cover investigation and repair
 - f. Landfill and Landfill Gas related equipment
 - g. Dedicated WPWMA-owned passenger work trucks
 - h. Permitting and initial design of the eastern and western properties
9. Reserve Accounts – Staff recommend cancellation of \$1,500,000 from the Contingencies reserve account in the Operating Fund Budget to offset costs related to the proposed landfill projects and anticipate the overall reserve balance will decrease by \$2,112,930.

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	\$9,293,408	\$7,823,813
Rate Stabilization Fund	\$20,122,597	\$23,491,929
Closure/Postclosure Fund Budget	\$16,427,534	\$16,449,809
Self-Insurance Fund Budget	\$5,836,062	\$5,967,374
Odor Management Fund Budget	\$418,287	\$477,893
Total Reserves	\$52,097,888	\$54,170,818

Board approval of the FY 2024/25 Budgets is required before the Placer County Auditor will release payment for invoices received after June 30, 2024. Staff will request Board approval of any necessary budget adjustments after the close of Fiscal Year 2024/25.

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 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 F – MULTI-YEAR SUMMARY AND EVALUATION OF THE OPERATING FUND

EXHIBIT A
OPERATIONS FUND

	2024/25 Final Budget	2024/25 Estimated	2025/26 Budget	Notes	x
<u>SOURCES OF FUNDS</u>					
Retained Earnings	0	0	0		
Fair Market Value Adjustment	0	0	0		
42005: Fair Market Value Adjustment	0	588,243	0		
42010: Investment Income					
Interest/Investment Income	319,602	1,118,250	837,480		
Bond related Interest Income	303,071	716,300	290,747		
42030: Rents and Concessions					
Rent	90,591	100,242	95,042		
Royalties	413,088	297,088	413,088		
44270: State Aid - Other Programs	56,000	5,879,207	3,997,286		
46240: Road and Street Services	29,247	29,411	28,962		
46250: Solid Waste Disposal	49,175,673	49,298,040	50,468,847		
46430: Insurance Settlements	0	237	0		
48030: Miscellaneous	20,000	257,044	50,000		
49040: Gain/Loss from Fixed Asset Disposal	0	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	10,122,422	5,437,058	5,373,765		
Reserve Cancellations					
Fixed Asset Acquisition	0	0	0		
Road Improvement	0	0	0		
	0	0	0		
HHW Closure	0	0	0		
Imprest Cash	0	0	0		
Contingencies	3,750,000	3,750,000	1,500,000		
Rate Stabilization	0	0	0		
TOTAL SOURCES OF FUNDS	64,279,695	67,471,120	63,055,217		
<u>USES OF FUNDS</u>					
Ongoing Operations	47,846,792	45,278,518	50,101,715		
Major Construction Projects	15,799,180	12,146,416	9,553,765		
Land Acquisition	0	0	0		
Contribution to Reserves					
Fixed Asset Acquisition	0	0	0		
Road Improvement	29,247	29,411	28,962		
HHW Closure	1,394	1,394	1,443		
Imprest Cash	0	0	0		
Contingencies	0	0	0		
Rate Stabilization	603,081	10,015,381	3,369,332		
Auditor's Year End Adjustment	0	0	0		
Retained Earnings	0	0	0		
TOTAL USES OF FUNDS	64,279,694	67,471,119	63,055,216		
<u>OPERATING FUND RESERVE BALANCES</u>					
Fixed Asset Acquisition	1,219,125	1,219,125	1,219,125		
Road Improvement	218,809	218,973	247,935		
HHW Closure	41,483	41,483	42,926		
Imprest Cash	9,400	9,400	9,400		
Contingencies	7,804,428	7,804,428	6,304,428		
Rate Stabilization	10,710,297	20,122,597	23,491,929		
TOTAL OPERATING FUND RESERVE BALANCES	20,003,542	29,416,005	31,315,742		

APPROPRIATIONS BY ACCOUNT	2024/25 Final Budget	2024/25 Estimated	2025/26 Budget	Notes
51010: Wages and Salaries	1,871,579	1,681,210	2,183,599	
51040: Overtime and Call Back Pay	22,922	64,709	12,543	
51090: Cafeteria Plans (Non-PERS)	99,695	75,786	105,337	
51110: Other Payroll	48,726	0	0	
51120: Uniform Allowance	3,575	3,250	3,575	
51210: Retirement	631,749	534,246	686,026	
51220: Payroll Taxes	143,176	130,417	167,045	
51240: Other Postemployment Benefits	135,760	65,581	117,866	
51290: 401(k) Employer Match	17,400	3,559	27,718	
51310: Employee Group Insurance	357,897	376,469	415,305	
51360: Workers Comp Insurance	25,079	16,838	29,260	
51380: Other Benefits	8,400	31,684	37,235	
52030: Clothing and Personal	4,125	3,884	7,950	
52040: Communication Services Expense	12,000	7,376	7,500	
52050: Food	1,000	1,986	1,000	
52060: Household Expense	1,500	1,116	1,500	
52080: Insurance	489,448	532,383	837,300	
52140: Parts	100	1,781	1,000	
52160: Maintenance	96,330	101,206	104,508	
52161: Maintenance - Buildings	5,000	35,806	15,000	
52170: Fuels and Lubricants	20,000	5,226	30,000	
52180: Materials - Buildings & Improvements	1,250	6,857	10,000	
52220: Laboratory Supplies	0	10,267	12,500	
52240: Professional / Membership Dues	12,000	9,472	12,000	
52250: Services and Supplies	7,500	0	3,000	
52260: Misc Expense	0	149	200	
52320: Printing	20,000	22,228	20,000	
52330: Office and Other Supplies	40,000	27,043	32,000	
52340: Postage	1,000	2,654	3,000	
52360: Prof. & Special Svcs - General	2,960,912	3,834,888	3,552,546	
52370: Prof. & Special Svcs - Legal	350,000	142,648	300,000	
52380: Prof. & Special Svcs - Tech., Eng. & Env.	30,854,478	28,972,823	32,871,698	
52390: Prof. & Special Svcs - County	200,000	135,558	138,000	
52400: Prof. & Special Svcs - IT	100,000	53,916	100,000	
52440: Rents and Leases - Equipment	24,000	58,566	100,000	
52450: Rents and Leases - Buildings & Improvements	100	0	100	
52460: Small Tools & Instruments	1,000	2,565	3,000	
52470: Employee Benefits Systems	14,847	16,456	20,000	
52480: PC Acquisition	6,000	9,806	50,000	
52510: Director's Fees	6,000	4,600	6,000	
52540: Signing & Safety Material	250	0	15,000	
52560: Small Equipment	2,000	13,803	10,000	
52570: Advertising	689,000	247,967	506,635	
52580: Special Department Expense	4,200	16,032	10,000	
52781: Employee Engagement Expense	0	89	2,500	
52785: Training / Education	17,000	10,000	15,000	
52790: Transportation and Travel	70,000	33,343	30,000	
52800: Utilities	165,000	176,325	160,000	
52810: Operating Materials	0	1,787	2,000	
53020: Bond Principle	3,275,000	3,275,000	3,435,000	
53050: Debt Issuance Costs	0	0	0	
53060: Bond Interest	4,521,535	3,947,416	4,360,770	
53190: Taxes and Assessments	549,878	727,283	426,602	
53250: Contributions to other Agencies	280,873	280,873	287,895	
53390: Transfer Out A-87 Costs	27,508	13,587	15,000	
54410: Land	0	0	0	
54430: Buildings and Improvements	4,423,154	2,065,201	4,078,954	
54450: Equipment	2,359,811	1,065,000	1,844,811	
54470: Infrastructure	526,556	526,556	1,230,000	
54480: Land Improvements	8,039,659	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	0	0	0	
59000: Appropriation for Contingencies	100,000	0	0	
TOTAL APPROPRIATIONS	63,645,972	57,424,933	59,655,479	
SUMMARY OF APPROPRIATIONS				
Related to Ongoing Operations	47,846,792	45,278,518	50,101,715	
Related to Construction Projects	15,799,180	12,146,416	9,553,765	
Related to Land Acquisition	0	0	0	

SUB-ACCOUNT DETAIL	2024/25 Final Budget	2024/25 Estimated	2025/26 Budget	Notes
52360: Prof. & Special Svcs - General				
2810: Financial Services	346,243	804,638	826,526	
2880: Administration	299,068	455,089	0	
2900: Audit Costs	21,746	19,000	20,000	
2920: Aerial Surveys and Mapping Services	100,000	1,575	2,000	
2940: Consulting Services	176,000	176,000	217,400	
2950: Professional Engineering Services	1,867,755	2,176,844	2,318,620	
2977: Website Services	100	0	0	
3020: Armored Car Services	15,000	15,833	18,000	
3045: Temporary Worker Services	135,000	185,908	150,000	
52380: Prof. & Special Svcs - Tech., Eng. & Env.				
3140: Building Maintenance, Installation & Repairs	15,000	27,133	25,000	
3180: MRF Operations	27,938,324	26,056,339	29,847,543	
3190: Landfill Operations	2,790,653	2,790,411	2,958,654	
3320: Environmental and Ecological Services	110,000	98,940	40,000	
3322: Hazardous Waste (Temporary HHW events)	500	0	500	
52570: Advertising				
3890: Marketing Services	0	(31,511)	0	
3892: Outreach	259,000	217,825	310,380	
3893: Public Relations	325,000	15,971	112,500	
3894: Business Development	105,000	42,000	80,000	
3895: Publications & Legal Notices	0	3,682	3,755	
53190: Taxes and Assessments				
4870: Taxes and Assessments - Disposal Taxes	403,210	425,645	277,324	
4870: Taxes and Assessments - Property Taxes	700	671	691	
4870: Taxes and Assessments - Permit & Regulatory Fees	130,968	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	4,423,154	2,065,201	4,078,954	MRF upgrades by FCC
Old Maintenance Retrofit	450,000	450,000	200,000	
Other			0	
54450: Equipment				
MRF Equipment	1,294,811	0	1,294,811	MRF upgrades by FCC
LFG Equipment			75,000	Pipe fusion welders
Composting Systems				
Information and Communications Technology	50,000	50,000	325,000	SCADA upgrades
Security Systems	15,000	15,000		
Vehicles	0		150,000	WPWMA owned passenger trucks
Misc Equipment	1,000,000	1,000,000		
54470: Infrastructure				
Power	46,256	46,256		
Water				
Leachate/Sewage			1,030,000	Mod 6 pump & leachate treatment system
LFG Wells and Piping	480,300	480,300	200,000	LFG System Upgrades
LFG Monitoring Systems				
Water Monitoring Systems				
East Property Development			1,000,000	Infrastruture design and development
54480: Land Improvements				
Liner Systems	4,620,560	4,620,560	400,000	Module 5/13 Seperation Liner
Cover Systems			300,000	Module 16 Cover investigation and repair
Compost Pads and Ponds			500,000	South compost pond odor control upgrade
Western Property Permitting	3,419,099	3,419,099		
MAJOR CONSTRUCTION PROJECTS TOTAL	15,799,180	12,146,416	9,553,765	

	2024/25 Final Budget	2024/25 Estimated	2025/26 Budget	Notes
TIPPING FEE STRUCTURE				
Tipping Fee (\$ per ton)				
MSW	106.50	106.50	109.25	
C&D	106.50	106.50	109.25	
Sludge and Mixed Inerts	60.50	60.50	62.25	
Green Waste	82.75	82.75	85.00	
Wood Waste	57.50	58.25	60.00	
Food Waste	82.75	82.75	85.00	
Inerts	62.75	63.50	65.25	
H2O Sludge	11.75	12.00	12.50	
Treated Wood Waste	221.00	222.00	228.00	
Bulk Tires	240.50	241.50	248.00	
Tipping Fee (\$ per cubic yard)				
MSW	24.50	24.50	25.25	
C&D	24.50	24.50	25.25	
Green Waste	19.50	19.50	20.00	
Wood Waste	17.00	17.00	17.50	
Inerts	62.75	63.50	65.25	
Tipping Fee (\$ per unit)				
Appliances	10.25	10.50	11.00	
CFC Devices	44.75	45.00	46.25	
Car Tires	5.00	5.00	5.25	
Truck Tires	24.25	24.50	25.25	
Tractor Tires	96.25	96.75	99.50	
MATERIAL QUANTITIES				
MSW				
Tonnage	257,901	265,804	263,818	
Yardage	95,405	84,767	85,106	
C&D				
Tonnage	102,736	95,579	95,579	
Yardage	37,739	45,312	45,312	
Sludge and Mixed Inerts	4,792	8,009	4,602	
Green Waste				
Tonnage	56,554	57,556	56,763	
Yardage	29,721	25,768	25,626	
Wood Waste				
Tonnage	8,228	7,327	7,225	
Yardage	4,900	3,481	3,455	
Food Waste	3,579	3,264	3,329	
Inerts				
Tonnage	18,806	20,692	19,657	
Yardage	6,436	5,196	4,936	
Appliances	7,819	7,243	6,991	
CFC Devices	4,367	4,440	2,685	
Tires				
Car	7,200	6,462	6,297	
Truck	119	103	103	
Tractor	29	34	34	
Bulk Tonnage	77	58	58	
H2O Sludge	1,207	1,055	1,055	
Treated Wood Waste	89	79	79	

EXHIBIT B**CLOSURE / POSTCLOSURE FUND**

	2024/25 Final Budget	2024/25 Estimated	2025/26 Budget	Notes
<u>SOURCES OF FUNDS</u>				
Retained Earnings	0	0	1,505,394	
42005: Fair Market Value Adjustment	0	185,405	0	
42010: Investment Income	410,688	476,933	369,620	
46250: Solid Waste Disposal	807,377	843,056	338,589	
49060: Contributions from Other Funds: Operating	0	0	0	
General Reserve Cancellations	0	0	0	
<u>TOTAL SOURCES OF FUNDS</u>	1,218,066	1,505,394	2,213,603	
<u>USES OF FUNDS</u>				
Closure Cost Liability Adjustment	0	0	22,275	
Postclosure Costs Pledge of Revenue	798,245	0	801,375	
Corrective Action Pledge of Revenue	419,416	0	429,482	
Contribution to General Reserves	0	0	0	
Contribution to Operating Fund	0	0	0	
Retained Earnings	405	1,505,394	960,470	
<u>TOTAL USES OF FUNDS</u>	1,217,661	0	1,253,132	

CLOSURE/POSTCLOSURE FUND BALANCE

Closure/Postclosure Liability	16,427,534	16,427,534	16,449,809
General Reserves	0	0	0
TOTAL CLOSURE/POSTCLOSURE FUND BALANCE	16,427,534	16,427,534	16,449,809

SELF INSURANCE FUND

	2024/25 Final Budget	2024/25 Estimated	2025/26 Budget
<u>SOURCES OF FUNDS</u>			
Retained Earnings	228,627	228,627	0
42005: Fair Market Value Adjustment	0	95,660	
42010: Investment Income	131,638	246,264	131,311
46250: Solid Waste Disposal	0	0	0
Future Occurances Reserve Cancellations	0	0	0
<u>TOTAL SOURCES OF FUNDS</u>	360,265	570,551	131,311
<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	360,265	570,551	131,311
Retained Earnings	0	0	0
<u>TOTAL USES OF FUNDS</u>	360,265	570,551	131,311

SELF INSURANCE RESERVE BALANCE

Reserve for Future Occurances	5,625,776	5,836,062	5,967,374
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EXHIBIT C
ODOR MANAGEMENT FUND

	2024/25 Final Budget	2024/25 Estimated	2025/26 Budget	Notes
<u>SOURCES OF FUNDS</u>				
Retained Earnings	141,127	1,913	0	
42010: Investment Income	5,516	7,557	12,549	
46250: Solid Waste Disposal	212,245	222,378	211,648	
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>	358,888	231,848	413,944	
<u>USES OF FUNDS</u>				
Ongoing Operations	126,455	65,464	354,338	
Major Construction Projects	0	0	0	
Contribution to Reserves				
SAP/PRSP Capital and Operating	0	0	0	
Non SAP/PRSP Capital and Operating	232,432	166,384	59,606	
Rate Stabilization Fund	0	0	0	
Retained Earnings	0	0	0	
<u>TOTAL USES OF FUNDS</u>	358,888	231,848	413,944	
ODOR MANAGEMENT FUND RESERVE BALANCES				
SAP/PRSP Capital and Operating	0	0	0	
Non SAP/PRSP Capital and Operating	483,143	418,287	477,893	
TOTAL ODOR MANAGEMENT FUND RESERVE BALANCES	483,143	418,287	477,893	
APPROPRIATIONS BY ACCOUNT				
51010: Wages and Salaries	15,950	11,753	14,000	
51040: Overtime and Call Back Pay	255	0	260	
51090: Cafeteria Plans (Non-PERS)	948	710	964	
51120: Uniform Allowance	41	87	42	
51210: Retirement	5,547	4,234	5,644	
51220: Payroll Taxes	1,273	943	1,295	
51240: Other Postemployment Benefits	1,559	705	1,587	
51310: Insurance	2,285	1,639	2,325	
51360: Workers Comp Insurance	19	10	20	
52050: Food	27	0	50	
52140: Parts	0	0	0	
52160: Maintenance	45,000	39,394	45,000	
52260: Misc Expense	0	0	0	
52320: Printing	51	0	52	
52330: Other Supplies	0	0	0	
52340: Postage	0	0	0	
52360: Prof. & Special Svcs - General	0	0	225,000	
52380: Prof. & Special Svcs - Tech., Eng. & Env.	50,000	0	51,000	
52460: Small Tools & Instruments	0	0	0	
52480: PC Acquisition	0	0	0	
52560: Small Equipment	0	0	0	
52570: Advertising	2,500	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	1,000	0	2,000	
TOTAL APPROPRIATIONS	126,455	80,002	148,493	

EXHIBIT D

	2024/25	2025/26	2026/27	2027/28
OPERATIONS FUND				
<u>SOURCES OF FUNDS</u>				
Retained Earnings	0	0	0	0
Fair Market Value Adjustment	0	0	0	0
42005: Fair Market Value Adjustment	588,243	0	0	0
42010: Investment Income				
Interest/Investment Income	1,118,250	837,480	939,472	975,357
Bond related Interest Income	716,300	290,747	290,747	290,747
42030: Rents and Concessions				
Rent	100,242	95,042	75,592	77,104
Royalties	297,088	413,088	413,088	413,088
44270: State Aid - Other Programs	5,879,207	3,997,286	30,000	30,000
46240: Road and Street Services	29,411	28,962	29,246	29,593
46250: Solid Waste Disposal	49,298,040	50,468,847	51,886,799	53,536,581
46430: Insurance Settlements	237	0	0	0
48030: Miscellaneous	257,044	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	5,437,058	5,373,765	0	0
Reserve Cancellations				
Fixed Asset Acquisition	0	0	0	0
Road Improvement	0	0	0	0
Bond Reserve Fund	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	0	0
<u>TOTAL SOURCES OF FUNDS</u>	67,471,120	63,055,217	53,714,944	55,402,470
<u>USES OF FUNDS</u>				
Ongoing Operations	45,278,518	50,101,715	47,348,799	52,570,507
Major Construction Projects	12,146,416	9,553,765	5,170,000	0
Land Acquisition	0	0	0	0
Contribution to Reserves				
Fixed Asset Acquisition	0	0	0	0
Road Improvement	29,411	28,962	29,246	29,593
HHW Closure	1,394	1,443	1,494	1,546
Imprest Cash	0	0	0	0
Contingencies	0	0	0	0
Rate Stabilization	10,015,381	3,369,332	1,165,405	2,800,823
Auditor's Year End Adjustment	0	0	0	0
Retained Earnings	0	0	0	0
<u>TOTAL USES OF FUNDS</u>	67,471,119	63,055,216	53,714,944	55,402,470
OPERATING FUND RESERVE BALANCES				
Fixed Asset Acquisition	1,219,125	1,219,125	1,219,125	1,219,125
Road Improvement	218,973	247,935	277,181	306,774
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	20,122,597	23,491,929	24,657,334	27,458,157
TOTAL OPERATING FUND RESERVE BALANCES	29,416,005	31,315,742	32,511,887	35,343,850

	2024/25	2025/26	2026/27	2027/28
APPROPRIATIONS BY ACCOUNT				
51010: Wages and Salaries	1,681,210	2,183,599	2,221,812	2,260,694
51040: Overtime and Call Back Pay	64,709	12,543	12,762	12,985
51090: Cafeteria Plans (Non-PERS)	75,786	105,337	107,181	109,056
51110: Other Payroll	0	0	0	0
51120: Uniform Allowance	3,250	3,575	3,575	3,575
51210: Retirement	534,246	686,026	698,031	710,247
51220: Payroll Taxes	130,417	167,045	169,969	172,943
51240: Other Postemployment Benefits	65,581	117,866	119,929	122,028
51290: 401(k) Employer Match	3,559	27,718	27,718	27,718
51310: Employee Group Insurance	376,469	415,305	422,573	429,968
51360: Workers Comp Insurance	16,838	29,260	29,772	30,293
51380: Other Benefits	31,684	37,235	37,886	38,549
52030: Clothing and Personal	3,884	7,950	8,109	8,271
52040: Communication Services Expense	7,376	7,500	7,650	7,803
52050: Food	1,986	1,000	1,020	1,040
52060: Household Expense	1,116	1,500	1,530	1,561
52080: Insurance	532,383	837,300	862,419	888,292
52140: Parts	1,781	1,000	1,020	1,040
52160: Maintenance	101,206	104,508	104,392	106,417
52161: Maintenance - Buildings	35,806	15,000	15,300	15,606
52170: Fuels and Lubricants	5,226	30,000	10,000	10,200
52180: Materials - Buildings & Improvements	6,857	10,000	5,000	5,100
52220: Laboratory Supplies	10,267	12,500	12,750	13,005
52240: Professional / Membership Dues	9,472	12,000	12,240	12,485
52250: Services and Supplies	0	3,000	3,060	3,121
52260: Misc Expense	149	200	204	208
52320: Printing	22,228	20,000	20,400	20,808
52330: Office and Other Supplies	27,043	32,000	32,640	33,293
52340: Postage	2,654	3,000	3,060	3,121
52360: Prof. & Special Svcs - General	3,834,888	3,552,546	2,988,876	3,065,182
52370: Prof. & Special Svcs - Legal	142,648	300,000	300,000	306,000
52380: Prof. & Special Svcs - Tech., Eng. & Env.	28,972,823	32,871,698	33,563,764	34,569,309
52390: Prof. & Special Svcs - County	135,558	138,000	140,415	142,872
52400: Prof. & Special Svcs - IT	53,916	100,000	101,750	103,531
52440: Rents and Leases - Equipment	58,566	100,000	25,000	25,500
52450: Rents and Leases - Buildings & Improvements	0	100	102	104
52460: Small Tools & Instruments	2,565	3,000	3,060	3,121
52470: Employee Benefits Systems	16,456	20,000	20,400	20,808
52480: PC Acquisition	9,806	50,000	5,500	5,610
52510: Director's Fees	4,600	6,000	6,000	6,000
52540: Signing & Safety Material	0	15,000	5,000	5,100
52560: Small Equipment	13,803	10,000	3,000	3,060
52570: Advertising	247,967	506,635	516,268	526,594
52580: Special Department Expense	16,032	10,000	2,500	2,550
52781: Employee Engagement Expense	89	2,500	2,500	2,500
52785: Training / Education	10,000	15,000	15,300	15,606
52790: Transportation and Travel	33,343	30,000	30,600	31,212
52800: Utilities	176,325	160,000	163,200	166,464
52810: Operating Materials	1,787	2,000	2,000	2,000
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	3,947,416	4,360,770	4,192,150	4,015,185
53190: Taxes and Assessments	727,283	426,602	394,019	399,696
53250: Contributions to other Agencies	280,873	287,895	295,092	302,469
53390: Transfer Out A-87 Costs	13,587	15,000	15,300	15,606
54410: Land	0	0	0	0
54430: Buildings and Improvements	2,065,201	4,078,954	0	0
54450: Equipment	1,065,000	1,844,811	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	57,424,933	59,655,479	52,518,799	52,570,507
SUMMARY OF APPROPRIATIONS				
Related to Ongoing Operations	45,278,518	50,101,715	47,348,799	52,570,507
Related to Construction Projects	12,146,416	9,553,765	5,170,000	0
Related to Land Acquisition	0	0	0	0

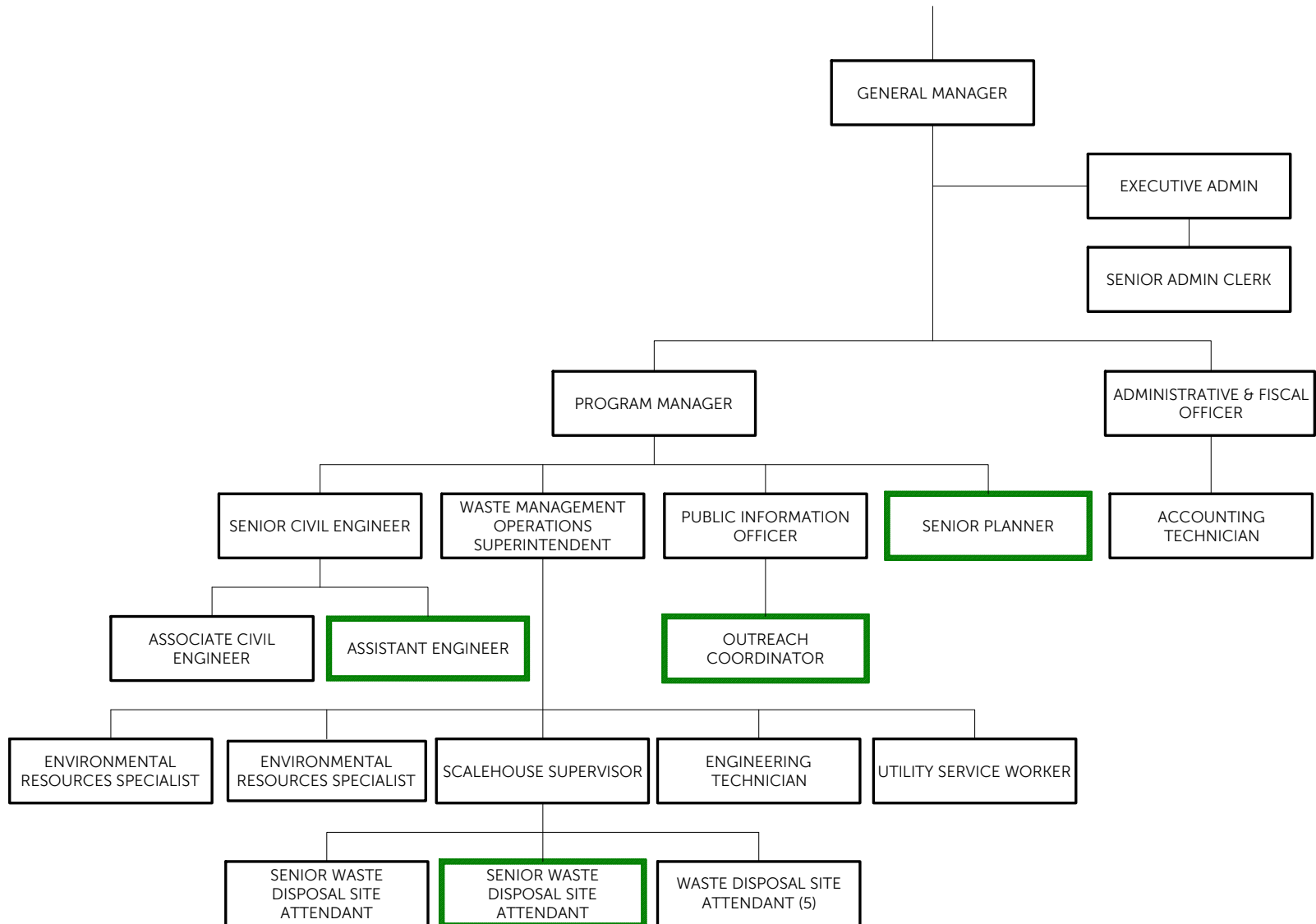
	2024/25	2025/26	2026/27	2027/28
SUB-ACCOUNT DETAIL				
52360: Prof. & Special Svcs - General				
2810: Financial Services	804,638	826,526	856,036	889,685
2880: Administration	455,089	0	0	0
2900: Audit Costs	19,000	20,000	20,400	20,808
2920: Aerial Surveys and Mapping Services	1,575	2,000	2,040	2,081
2940: Consulting Services	176,000	217,400	221,748	226,183
2950: Professional Engineering Services	2,176,844	2,318,620	1,717,293	1,751,638
2977: Website Services	0	0	0	0
3020: Armored Car Services	15,833	18,000	18,360	18,727
3045: Temporary Worker Services	185,908	150,000	153,000	156,060
52380: Prof. & Special Svcs - Tech., Eng. & Env.				
3140: Building Maintenance, Installation & Repairs	27,133	25,000	25,500	26,010
3180: MRF Operations	26,056,339	29,847,543	30,707,669	31,706,404
3190: Landfill Operations	2,790,411	2,958,654	2,789,882	2,795,968
3320: Environmental and Ecological Services	98,940	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	217,825	310,380	316,588	322,919
3893: Public Relations	15,971	112,500	114,750	117,045
3894: Business Development	42,000	80,000	81,100	82,722
3895: Publications & Legal Notices	3,682	3,755	3,831	3,907
53190: Taxes and Assessments				
4870: Taxes and Assessments - Disposal Taxes	425,645	277,324	242,048	244,979
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	2,065,201	4,078,954		
Old Maintenance Retrofit	450,000	200,000		
Other		0		
54450: Equipment				
MRF Equipment	0	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	12,146,416	9,553,765	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	265,804	263,818	266,456	269,496
Yardage	84,767	85,106	85,957	86,938
C&D				
Tonnage	95,579	95,579	96,535	97,983
Yardage	45,312	45,312	45,765	46,452
Sludge and Mixed Inerts	8,009	4,602	4,649	4,702
Green Waste				
Tonnage	57,556	56,763	57,408	58,089
Yardage	25,768	25,626	25,917	26,224
Wood Waste				
Tonnage	7,327	7,225	7,230	7,268
Yardage	3,481	3,455	3,458	3,476
Food Waste				
Tonnage	3,264	3,329	3,396	3,421
Inerts				
Tonnage	20,692	19,657	19,739	19,879
Yardage	5,196	4,936	4,957	4,992
Appliances	7,243	6,991	7,077	7,164
CFC Devices	4,440	2,685	2,718	2,751
Tires				
Car	6,462	6,297	6,375	6,453
Truck	103	103	104	105
Tractor	34	34	34	34
Bulk Tonnage	58	58	59	59
H2O Sludge	1,055	1,055	1,068	1,081
Treated Wood Waste	79	79	80	81

	2024/25	2025/26	2026/27	2027/28
CLOSURE / POSTCLOSURE FUND				
<u>SOURCES OF FUNDS</u>				
Retained Earnings	0	1,505,394	960,470	298,440
42005: Fair Market Value Adjustment	185,405	0	0	0
42010: Investment Income	476,933	369,620	370,121	385,919
46250: Solid Waste Disposal	843,056	338,589	735,298	1,154,764
49060: Contributions from Other Funds: Operating	0	0	0	0
General Reserve Cancellations	0	0	0	0
<u>TOTAL SOURCES OF FUNDS</u>	1,505,394	2,213,603	2,065,889	1,839,123
<u>USES OF FUNDS</u>				
Closure Cost Liability Adjustment	0	22,275	702,133	726,360
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	1,505,394	960,470	298,440	27,751
<u>TOTAL USES OF FUNDS</u>	0	1,253,132	1,767,450	1,811,371
CLOSURE COST FUND BALANCE				
Closure Cost Liability	16,427,534	16,449,809	17,151,942	17,878,302
General Reserves	0	0	0	0
<u>TOTAL CLOSURE/POSTCLOSURE FUND BALANCE</u>	16,427,534	16,449,809	17,151,942	17,878,302
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	246,264	131,311	134,266	137,287
46250: Solid Waste Disposal	0	0	0	0
Future Occurances Reserve Cancellations	0	0	0	0
<u>TOTAL SOURCES OF FUNDS</u>	570,551	131,311	134,266	137,287
<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	570,551	131,311	134,266	137,287
Retained Earnings	0	0	0	0
<u>TOTAL USES OF FUNDS</u>	570,551	131,311	134,266	137,287
SELF INSURANCE RESERVE BALANCE				
Reserve for Future Occurances	5,836,062	5,967,374	6,101,639	6,238,926

	2024/25	2025/26	2026/27	2027/28
ODOR MANAGEMENT FUND				
<u>SOURCES OF FUNDS</u>				
Retained Earnings	1,913	0	0	0
42010: Investment Income	7,557	12,549	14,337	23,422
46250: Solid Waste Disposal	222,378	211,648	218,135	225,125
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
<u>TOTAL SOURCES OF FUNDS</u>	231,848	413,944	434,714	463,357
<u>USES OF FUNDS</u>				
Ongoing Operations	65,464	354,338	131,859	134,430
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	166,384	59,606	100,613	114,117
Rate Stabilization Fund	0	0	0	0
Retained Earnings	0	0	0	0
<u>TOTAL USES OF FUNDS</u>	231,848	413,944	434,714	463,357
ODOR MANAGEMENT FUND RESERVE BALANCES				
SAP/PRSP Capital and Operating	0	0	202,242	417,052
Non SAP/PRSP Capital and Operating	418,287	477,893	578,506	692,623
TOTAL ODOR MANAGEMENT FUND RESERVE BALANCES	418,287	477,893	780,748	1,109,675
APPROPRIATIONS BY ACCOUNT				
51010: Wages and Salaries	11,753	14,000	14,245	14,494
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	10	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	65,464	354,338	131,859	134,430

WPWMA BOARD OF DIRECTORS



LEGEND:



= PROPOSED ALLOCATION



= CURRENT ALLOCATION



**WESTERN PLACER
WASTE MANAGEMENT AUTHORITY**
3013 FIDDYMENT ROAD
ROSEVILLE, CALIFORNIA 95747
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PROPOSED ORGANIZATION CHART
PRELIMINARY BUDGET FY 2025/2026

SHEET
EXH E

Multi-Year Summary and Evaluation of the WPWMA Operating Fund

	FY 2019/20	FY 2020/21	Actuals FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25 Budgeted	Est. Actual	FY 2025/26 Budgeted
Revenue								
Tip Fees	\$27,992,941	\$32,698,209	\$44,219,338	\$45,009,936	\$49,321,404	\$49,204,921	\$49,327,451	\$50,497,809
Bond/Reserves	\$0	\$0	\$13,110,858	\$30,300,442	\$63,902,572	\$13,872,422	\$9,187,058	\$6,873,765
Grants	\$78,135	\$43,532	\$67,976	\$105,651	\$231,823	\$56,000	\$5,879,207	\$3,997,286
All other revenue sources	\$856,583	\$639,335	\$9,247,871	\$3,795,214	\$4,456,146	\$1,146,352	\$3,077,404	\$1,686,357
Total Revenues	\$28,927,659	\$33,381,076	\$66,646,044	\$79,211,244	\$117,911,945	\$64,279,695	\$67,471,120	\$63,055,217
Expenditure								
Labor	\$2,130,875	\$3,119,324	\$2,310,686	\$2,390,097	\$2,381,520	\$3,365,957	\$2,983,749	\$3,785,510
External (3rd Party)	\$23,619,144	\$25,409,838	\$24,409,352	\$35,531,564	\$32,785,896	\$33,771,322	\$32,558,681	\$36,689,244
Internal/Admin	\$1,006,948	\$3,538,036	\$1,075,589	\$1,300,834	\$1,407,481	\$1,874,477	\$1,408,953	\$1,245,296
County Related	\$703,794	\$725,870	\$884,154	\$1,331,682	\$1,365,446	\$1,038,501	\$1,104,719	\$585,895
Bond Debt Service	\$0	\$0	\$0	\$6,694,132	\$7,840,818	\$7,796,535	\$7,222,416	\$7,795,770
Construction Projects	\$1,142,794	\$553,733	\$31,931,270	\$31,428,414	\$63,100,918	\$15,799,180	\$12,146,416	\$9,553,765
Rate Stabilization/Reserves	\$324,104	\$34,274	\$6,034,994	\$534,521	\$9,029,867	\$633,722	\$10,046,186	\$3,399,737
Total Expenditures	\$28,927,660	\$33,381,076	\$66,646,044	\$79,211,244	\$117,911,945	\$64,279,694	\$67,471,119	\$63,055,216

MULTI-YEAR SUMMARY AND EVALUATION OF THE WPWMA OPERATING FUND

REVENUES

Tip Fees: Tip fee revenues have generally increased over the past several years with annual adjustments to the WPWMA's tip fee structure. Tip fees for FY 2025/26 are expected to increase by approximately 2.5% over FY 2024/25 estimates.

Use of Bond Proceeds and Reserves: As construction of the MRF Improvements Project nears completion, staff estimate the remainder of bond proceeds (~\$5.4 million) will be drawn in FY 2025/26. Staff recommend cancelling \$1.5 million in reserves for landfill-related construction projects (e.g., leachate treatment system, Module 6 leachate pump, landfill liner and cover projects, etc.).

Grants: Historically, the Participating Agencies have remitted their oil grant monies to the WPWMA for the purposes of managing a regional oil recycling outreach program. Over the past several years, WPWMA staff has worked to secure additional grant funding, most notably the ~ \$10 million organics grant awarded to the WPWMA in FY 2024/25. Staff expect to realize the remainder of the organics grant funding (~\$4million) in FY 2025/26 and apply for similar grant funding opportunities. Due to the uncertainty of securing competitive grants, staff does not include unsecured funds in the budget.

All Other Revenue Sources: This category represents a “catch all” for other non-routine revenues including insurance settlements, sale of equipment, rents and royalties, investment income, and account customer finance/late fees. Similar to grant funding, staff generally underestimates revenues from these sources.

EXPENDITURES

Labor: Represents the cost of WPWMA-specific staff labor. The significant cost increase between FY 2023/24 and FY 2024/25 is a reflection of hiring seven (7) additional staff members including the General Manager. The anticipated cost increase for FY 2025/26 reflects staff's recommendation to hire three (3) additional staff, promotion of an existing staff member, and an anticipated general wage increase of 4% in anticipation of the conclusion of negotiations between Placer County and the Placer Public Employees Organization (labor union) expected later this year.

External (3rd Party): Represents services contracted by the WPWMA, the largest being the MRF and WRSL operating agreements with FCC Environmental Services California. Staff estimate that as a result of the 2.61% COLA and more materials directed to the MRF for processing with the new system, FCC will earn nearly \$4 million more in FY 2025/26 compared to FY 2024/25.

Internal/Admin: Represents the remainder of costs not otherwise allocated in the summary table, including office supplies, insurance, permit costs, utilities, disposal taxes, directors' fees, etc. Staff estimate these costs are subject to inflationary pressures and could increase by approximately 2% compared to the estimated actual costs incurred in FY 2024/25.

County Related: This category captures the costs associated with the following General Ledger accounts identified in the WPWMA's Operating Budget:

- 52180: Maintenance – Buildings (for building maintenance not the responsibility of FCC)
- 52360: 2880 - Administration
- 52370: Prof. & Special Services – Legal
- 52390: Prof & Special Services – County
- 52400: Prof. & Special Services – IT
- 52470: Employee Benefit Systems
- 53250: Contributions to Other Agencies (annual payment for Fire & Emerg. Response Services)
- 53390: Transfer Out A-87 Costs

With full implementation of the WPWMA/County MOU, the costs associated with County Administration are expected to decrease significantly beginning in FY 2025/26. Effective January 2025, the WPWMA is no longer incurring any costs from County Counsel's office. All other costs are expected to generally increase at the rate of inflation.

Bond Debt Service: The annual debt service will remain relatively stable at approximately \$7.8 million per year. At the beginning of FY 2027/28, your Board will have the opportunity to pay off the landfill bonds early, reducing the annual debt service by approximately \$697,000. The soonest the MRF bonds can be retired is FY 2031/32.

Construction Projects: This category has been dominated over the past several years by the MRF Improvements Project. Over the next several years, staff anticipate construction related costs will be focused on the WRSL and development of the western and eastern properties.

Rate Stabilization/Reserves: Any non-allocated funds will continue to be deposited into the Rate Stabilization Fund or one of the identified reserve accounts. To date, staff have focused on increasing the Rate Stabilization Fund to ensure adequate monies are available to pay off the MRF and WRSL bonds at their earliest call dates.