



Bill Halldin, City of Rocklin, Chair

John Reedy, City of Lincoln

Shanti Landon, Placer County

Bruce Houdesheldt, City of Roseville

Bonnie Gore, Placer County

Scott Scholz, General Manager

WESTERN PLACER WASTE MANAGEMENT AUTHORITY MEETING OF THE BOARD OF DIRECTORS

MAY 14, 2026, 5:30 PM

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

*The WPWMA Board of Directors MAY 14, 2026 meeting will be open to in-person attendance.
Meetings will be broadcast live on the WPWMA's YouTube channel <https://www.youtube.com/@wpwma>*

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1. Call Meeting to Order
2. Pledge of Allegiance (Director Gore)
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 (Stephen Fink) Pg. 3
 - c. Monthly Tonnage Reports (Will Scheffler) Pg. 5
 - d. Renewable Placer Open House Update (Emily Hoffman) Pg. 11
 - e. Operator Update (FCC) ---
 - f. Facility Projects Update (Ryan Schmidt) Pg. 13
7. Consent Agenda
 - a. Minutes of the Board Meeting held March 12, 2026 Pg. 17
Approve as submitted.
 - b. Fifth Amendment to the Agreement with SCS Water Quality Monitoring Services (Stephanie Ulmer) Pg. 19
 1. Authorize the Chair to sign the Fifth Amendment to the Agreement with SCS Engineers extending water quality monitoring services for

an additional year for a total of \$208,500, increasing the total not-to-exceed cost of the Agreement to \$1,018,296.

2. Determine the recommended action is exempt from further environmental review pursuant to California Environmental Quality Act Guidelines Section 15306.

c. Fiscal Year 2025/26 Budget Amendment (Stephen Fink) Pg. 25

1. Approve a Fiscal Year 2025/26 Budget Amendment to deduct \$198,830.85 from Account 54450 Equipment and increase Account 54490 Intangible Assets by \$198,830.85.
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 2026/27 Budgets (Stephen Fink) Pg. 27

1. Approve the Fiscal Year 2026/27 Budgets.
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

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

	Year to Date					Notes
	Annual Budget	Budget	Actuals	\$ Variance	% Variance	
Revenue						
42005:Fair Market Value Adjustment	-	-	(83,378)	(83,378)		Reversal of FY25 Placer County entry to book FMV. Per County, this is done so that they can easily just book to market at the end of the year.
42010:Investment Income						
Interest / Investment Income	837,480	628,110	872,198	244,088	38.9%	Placer County Investment Income performing better than budgeted
Interest with Fiscal Agent	290,747	218,060	443,488	225,428	103.4%	Series A Bond 2022 interest performing better than budgeted
42030:Rents and Concessions	508,130	381,098	284,318	(96,780)	-25.4%	Royalties are trending less than originally budgeted.
44270:State Aid - Other Programs	3,997,286		88,285	88,285		No Cal Recycle grant revenue received YTD.
46240:Sanitation Services - Other	28,278		-	-		This will post via a reclass at the end of fiscal year, roads improvements related revenue.
46250:Solid Waste Disposal	50,468,847	36,867,995	38,028,457	1,160,462	3.1%	Trending slightly better than budgeted
46360:Other Fees and Charges	-	-	174	174		
48030:Miscellaneous	50,000	37,500	834,741	797,241	2126.0%	Financing fees and liquidated damages assessment against FCC. 2 significant LDs in December, 262.7k Disincentive 3rd Quarter, 215.5k LD for November MRF delays.
49040: Gain/Loss on Fixed Asset Disposal	-	-	-	-		
49080: Operating Transfers In	-	-	-	-		
Total Revenue	56,180,768	38,132,763	40,468,283	2,335,520	6.1%	
Expenses						
Capital Assets:						
54430:Buildings & Improvements	4,278,954	2,496,056	2,062,965	433,091	17.4%	25th Revenue Bond Disbursement for MRF project
54450:Equipment	1,844,811	461,203	206,814	254,389	55.2%	1.2 million equipment costs expensed in FY2025. Vehicles only purchased in FY2026.
54470:Infrastructure	2,230,000	200,000	-	200,000	100.0%	No charges realized YTD.
54480:Land Improvements	3,274,428	350,000	260,288	89,712	25.6%	Costs predominately related to Module 6 construction and repairs, minimal charges paid YTD.
Operating Expenses:						
51010:Wages and Salaries	3,785,509	2,839,132	2,593,969	245,163	8.6%	2 positions budgeted not hired for much of the year, Engineer and USW.
52030:Clothing and Personal	7,950	5,963	3,976	1,986	33.3%	
52040:Communication Services Expense	7,500	5,625	5,077	548	9.7%	
52050:Food	1,000	750	3,236	(2,486)	-331.5%	Drinking water, Lunch and Learn food purchases, BOD food purchases
52060:Household Expense	1,500	1,125	756	369	32.8%	
52080:Insurance	837,300	627,975	897,108	(269,133)	-42.9%	Alliant insurance services higher than projected. In addition, vehicle 6 month policy purchased for 6k. Placer County ISF charges are 136k per quarter, significantly higher than projected.
52140:Parts	1,000	750	2,835	(2,085)	-278.0%	Seat covers and floor mats for new Colorados 1.2k, battery, trailer hitch for fusion welder, and other misc parts.
52160:Maintenance	104,508	78,381	113,523	(35,142)	-44.8%	Drone Deploy, Aqua Sierra Controls, Carolina Software (WasteWorks), GE Vernova (Engineering Software).
52161:Maintenance - Building	15,000	15,000	19,109	(4,109)	-27.4%	\$17.7k in building work orders during Q2. HVAC, Lighting, Electrical locks preventive maintenance.
52170:Fuels & Lubricants	30,000	22,500	16,884	5,616	25.0%	Anticipated projects not yet started, Parking lot grading, west property work. Projected to be well under budget for FY2026.
52180:Materials - Buildings & Improvements	10,000	7,500	21,629	(14,129)	-188.4%	Perf Pipe and End Caps for Mod 6 LCRS Expansion, \$5.3k. 2 Generators \$2.6k, Perf Pip for Module 6 \$10.3k
52220:Laboratory Supplies	12,500	6,250	6,538	(288)	-4.8%	
52240:Professional / Membership Dues	12,000	6,000	9,804	(3,804)	-63.4%	Timing of license renewals, not anticipating to exceed budget for year.
52250:Services and Supplies	3,000	2,250	-	2,250	100.0%	
52260:Misc Expense	200	150	530	(380)	-253.3%	
52320:Printing	20,000	15,000	38,877	(23,877)	-159.2%	New Scalehouse ticket vendor charging higher than expected. Reverting back to old vendor.
52330:Other Supplies	32,000	24,000	10,836	13,164	54.9%	Office supplies, paper, toner, other stationary down YTD.
52340:Postage	3,000	2,250	2,118	132	5.9%	
52360:Prof. & Special Svcs - General	3,552,546	2,664,410	2,002,374	662,035	24.8%	SCS and Tetra Tech are behind on FY2026 billings related to the Gas System. In addition, credit card fee processing is lower than originally budgeted. We are projecting to come in much lower for the year.
52370:Professional and Special Services - Legal	300,000	225,000	72,802	152,198	67.6%	Legal needs trending lower than budget.
52380:Prof. & Special Svcs - Tech, Eng. & Env.						
SC3140 Building Maintenance Install and Repair Ser	25,000	18,750	10,987	7,763	41.4%	3D technology services removal and replacement of 2 flare tower cameras July \$9k
SC3180 MRF Operations	29,847,543	21,834,416	22,137,706	(303,290)	-1.4%	We are receiving more overall tonnage then originally budgeted. See also favorable Solid Waste Revenue to budget of 3.1%.
SC3190 Landfill Operations	2,958,654	2,218,991	2,235,173	(16,182)	-0.7%	We budgeted more Landfill Operations expense then necessary.
SC3320 Environmental and Ecological Services	40,000	30,000	23,750	6,250	20.8%	
SC3322 Hazardous Waste	500	375	-	375	100.0%	
52390:Prof. & Special Svcs - County	138,000	103,500	100,867	2,633	2.5%	County special services charges, ACO charges were \$25k less than expected. No further charges expected.
52400:Prof. & Special Svcs - IT	100,000	75,000	123,672	(48,672)	-64.9%	Placer County IT Core Charges and Countwide Systems billings trending far higher than budget.
52440:Rents and Leases - Equipment	100,000	75,000	32,012	42,988	57.3%	Dozer rental, Holt of California. Regrade the surface of landfill for water damage. Rental chargesrunni
52450:Rents and Leases - Buildings & Improvements	100	75	-	75	100.0%	
52460:Small Tools & Instruments	3,000	2,250	2,687	(437)	-19.4%	
52470:Employee Benefit Systems	20,000	15,000	17,478	(2,478)	-16.5%	
52480:PC Acquisition	50,000	25,000	7,190	17,810	71.2%	Minimal PC purchases YTD.
52510:Commissioner's Fees	6,000	4,500	2,800	1,700	37.8%	
52540:Signing & Safety Material	15,000	11,250	94	11,156	99.2%	
52560:Small Equipment	10,000	7,500	49,769	(42,269)	-563.6%	McElroy Fusion Welder Accessories, \$9.2k, Chemical Storage Locker \$21.7k
52570:Advertising	506,635	379,976	225,651	154,326	40.6%	More spending to come later in the year. Total annual projected spending is \$323,193.
52580:Special Department Expense	10,000	2,500	2,256	244	9.8%	
52781:Employee Engagement Expense	2,500	1,875	922	953	50.8%	
52785:Training / Education	15,000	3,750	1,071	2,679	71.4%	Training/education to be done later in the year.
52790:Transportation and Travel	30,000	22,500	7,270	15,230	67.7%	No fleet costs after July 2025, WPWMA purchased vehicles, annual cost should be closer to 10k.
52800:Utilities	160,000	120,000	89,631	30,369	25.3%	Trending lower than projected YTD, sewer fees are billed annually later in the fiscal year.
52810:Operating Materials	2,000	1,500	-	1,500	100.0%	
53050:Debt Issuance Costs	-	-	-	-		
53060:Bond Interest	4,360,770	2,180,385	1,795,312	385,073	17.7%	Actual to budget difference is due to timing of interest payments.
53190:Taxes and Assessments	426,602	213,301	182,144	31,157	14.6%	NOV-5953 Accrued at \$170k, Actual Settlement of \$50k. Creating a budget surplus, other taxes are trending higher.
53250:Contributions to Other Agencies	287,895	287,895	287,895	-	0.0%	
53390:Transfer Out A-87 Costs	15,000	11,250	6,539	4,711	41.9%	Favorable variance due to timing of charges from County.
55510:Operating Transfer Out	-	-	-	-		
55561:Interfund/Intrafund Activities Out	-	-	-	-		
59000:Appropriation for Contingencies	-	-	-	-		
Total Expenses	59,614,905	37,703,807	35,694,923	2,008,884	5.3%	
Net Income/(Loss)	(3,434,136)	428,956	4,773,360	4,344,404	1012.8%	
Additional non Income Statement Transactions:						
Bond Proceeds	5,373,765	3,307,259	-	3,307,259	100.0%	
Planned use of Reserves	2,850,000	2,137,500	-	2,137,500	100.0%	
Total with Bond Proceeds and Reserves	4,789,629	5,873,715	4,773,360	9,789,163	166.7%	

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 2025-2026

Combined Revenue

Month	Budget	Actual	Variance
Jul	\$4,246,987	\$4,390,621	\$143,634
Aug	\$4,106,583	\$4,030,242	(\$76,341)
Sep	\$4,246,501	\$4,091,655	(\$154,846)
Oct	\$4,329,871	\$4,426,425	\$96,554
Nov	\$4,052,986	\$3,973,407	(\$79,579)
Dec	\$4,294,654	\$4,455,941	\$161,287
Jan	\$4,268,591	\$4,453,385	\$184,794
Feb	\$3,843,061	\$3,695,845	(\$147,216)
Mar	\$4,353,120	\$4,599,905	\$246,785
Apr	\$4,558,131	\$4,473,349	(\$84,782)
May	\$4,466,077		
Jun	\$4,226,592		
Totals:	\$50,993,154	\$42,590,775	\$290,289



Combined Tipping Fee Revenue Year to Date

Budget	\$42,300,485
Actual:	\$42,590,775
Variance	\$290,289

MSW Tonnage

Month	Budget	Actual	Variance
Jul	21,976	24,053	2,077
Aug	21,395	22,371	975
Sep	22,080	22,289	209
Oct	22,793	24,038	1,244
Nov	22,137	21,854	(283)
Dec	24,550	25,637	1,087
Jan	24,323	24,726	403
Feb	21,795	20,722	(1,074)
Mar	23,720	22,491	(1,228)
Apr	24,151	22,914	(1,237)
May	23,282		
Jun	22,492		
Totals:	274,694	231,094	2,173



MSW Tonnage Year to Date

Budget:	228,921
Actual:	231,094
Variance	2,173

C&D Tonnage

Month	Budget	Actual	Variance
Jul	9,371	8,701	(670)
Aug	8,992	8,205	(787)
Sep	9,114	8,278	(836)
Oct	9,460	9,242	(218)
Nov	7,865	7,116	(750)
Dec	7,418	6,698	(720)
Jan	7,611	7,781	170
Feb	7,258	7,452	194
Mar	8,511	10,332	1,821
Apr	8,967	9,696	728
May	9,385		
Jun	9,228		



Totals:	103,181	83,500	(1,067)
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C&D Tonnage Year to Date

Budget:	84,567
Actual:	83,500
Variance	(1,067)

Sludge & Mixed Inerts Tonnage

Month	Budget	Actual	Variance
Jul	435	519	84
Aug	344	425	81
Sep	375	340	(35)
Oct	407	483	76
Nov	422	304	(117)
Dec	289	343	54
Jan	374	306	(68)
Feb	301	359	58
Mar	430	1,022	592
Apr	410	882	472
May	459		
Jun	302		



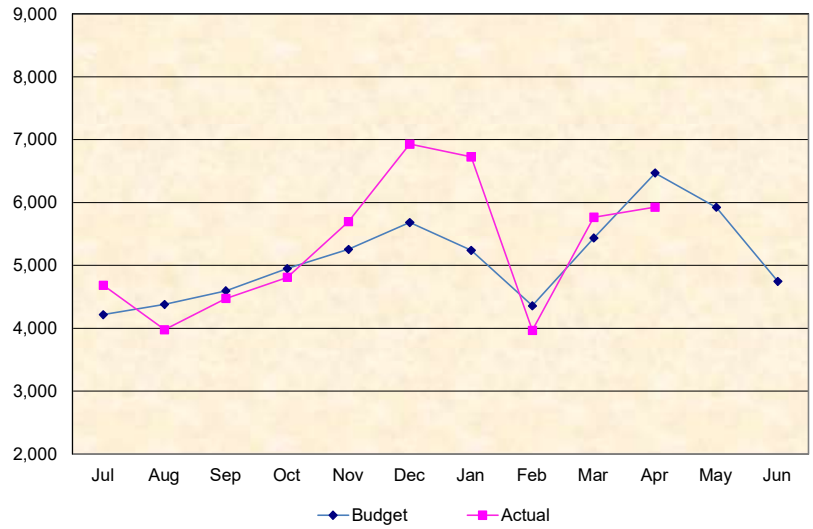
Totals:	4,547	4,983	1,196
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Sludge & Mixed Inerts Tonnage Year to Date

Budget:	3,786
Actual:	4,983
Variance	1,196

Green Waste Tonnage

Month	Budget	Actual	Variance
Jul	4,219	4,685	466
Aug	4,380	3,976	(404)
Sep	4,598	4,475	(123)
Oct	4,950	4,810	(139)
Nov	5,255	5,696	441
Dec	5,683	6,928	1,245
Jan	5,241	6,728	1,487
Feb	4,357	3,968	(389)
Mar	5,435	5,767	332
Apr	6,469	5,929	(540)
May	5,924		
Jun	4,747		
Totals:	61,258	52,961	2,375



Green Waste Tonnage Year to Date

Budget:	50,586
Actual:	52,961
Variance	2,375

Food Waste Tonnage

Month	Budget	Actual	Variance
Jul	289	292	3
Aug	325	272	(53)
Sep	278	292	14
Oct	276	309	33
Nov	242	255	13
Dec	327	315	(12)
Jan	319	286	(34)
Feb	242	276	34
Mar	261	302	42
Apr	268	296	27
May	244		
Jun	259		
Totals:	3,329	2,894	68

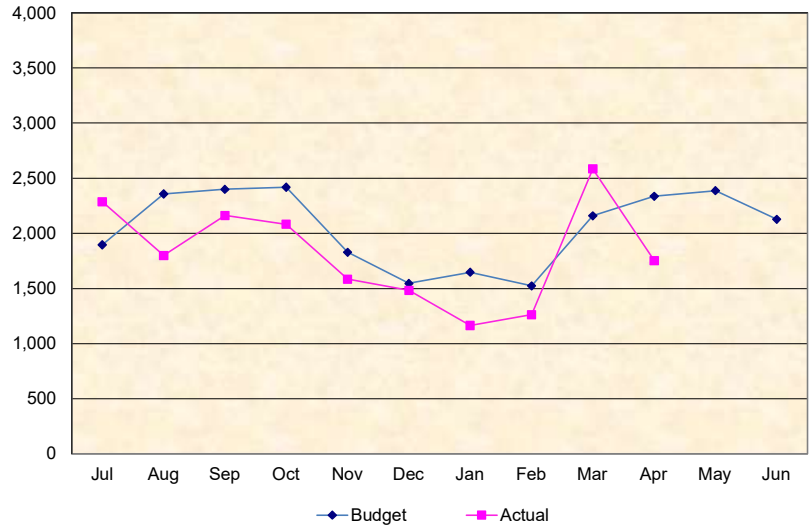


Food Waste Tonnage Year to Date

Budget:	2,827
Actual:	2,894
Variance	68

Inerts Tonnage

Month	Budget	Actual	Variance
Jul	1,896	2,287	390
Aug	2,358	1,800	(558)
Sep	2,401	2,163	(238)
Oct	2,419	2,083	(337)
Nov	1,828	1,585	(243)
Dec	1,546	1,483	(63)
Jan	1,648	1,166	(482)
Feb	1,524	1,263	(261)
Mar	2,160	2,585	425
Apr	2,338	1,754	(584)
May	2,387		
Jun	2,129		
Totals:	24,634	18,169	(1,949)

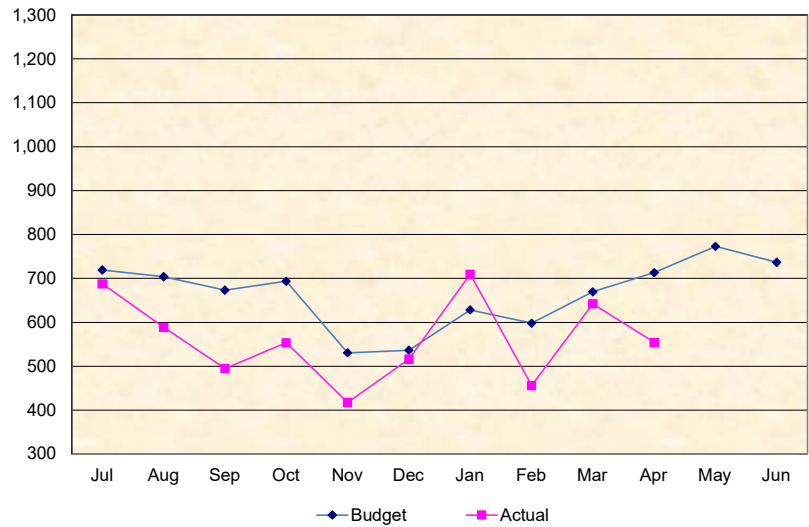


Inerts Tonnage Year to Date

Budget:	20,118
Actual:	18,169
Variance	(1,949)

Wood Tonnage

Month	Budget	Actual	Variance
Jul	719	687	(32)
Aug	704	589	(115)
Sep	673	495	(178)
Oct	694	553	(140)
Nov	531	417	(113)
Dec	536	516	(20)
Jan	628	710	82
Feb	598	456	(142)
Mar	669	642	(27)
Apr	713	554	(159)
May	773		
Jun	736		
Totals:	7,974	5,620	(845)

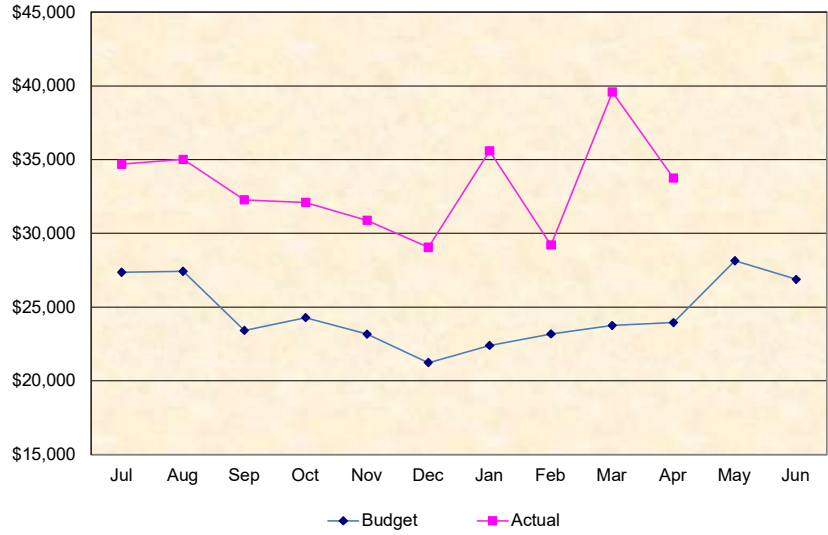


Wood Tonnage Year to Date

Budget:	6,465
Actual:	5,620
Variance	(845)

Miscellaneous Tipping Fee Revenue

Month	Budget	Actual	Variance
Jul	\$27,357	\$34,678	\$7,321
Aug	\$27,422	\$35,012	\$7,589
Sep	\$23,409	\$32,262	\$8,853
Oct	\$24,286	\$32,087	\$7,801
Nov	\$23,166	\$30,887	\$7,720
Dec	\$21,230	\$29,051	\$7,821
Jan	\$22,401	\$35,585	\$13,184
Feb	\$23,180	\$29,201	\$6,021
Mar	\$23,745	\$39,572	\$15,827
Apr	\$23,947	\$33,745	\$9,798
May	\$28,137		
Jun	\$26,878		
Totals:	\$295,159	\$332,079	\$91,936



Miscellaneous Tipping Fee Revenue Year to Date

Budget:	\$240,144
Actual:	\$332,079
Variance	\$91,936

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: **MAY 14, 2026**
FROM: **SCOTT SCHOLZ / EMILY HOFFMAN** *eh*
SUBJECT: **ITEM 6D: RENEWABLE PLACER OPEN HOUSE RECAP**

RECOMMENDED ACTION:

None. This item is for informational purposes only.

BACKGROUND:

On February 26, 2026, the WPWMA held its first annual Renewable Placer Open House to engage with the community related to regional and site wide odors, the facilities improvement project construction, future development of the landfill expansion property, and more. Additionally, attendees had the opportunity to take a campus bus tour to see the WPWMA's new Covered Aerated Static Pile (CASP) composting system and the latest landfill module, and to take a walking tour through the Materials Recovery Facility (MRF).

The Renewable Placer Open House replaced the WPWMA's annual Odor Workshop event, expanding the conversation beyond just monitoring and mitigating odors to educate attendees about the WPWMA's broader efforts, including implementation of the Renewable Placer Waste Action Plan and projects associated with its progress.

During the event, staff presented on the WPWMA's history and operations, regional odor sources, site wide odor sources and the WPWMA's Site Wide Odor Plan, the WPWMA's odor monitoring system, and upcoming facility improvements (particularly related to odor mitigation). The presentation also included interactive components, including a scent activity where participants smelled different odor sources from the WPWMA's campus and a live poll where attendees shared which scents were pleasant or unpleasant to show the subjectivity of the human nose.

65 community members registered to attend this year's tour and workshop. Resident participants included residents of Roseville, Rocklin, Lincoln, Granite Bay, and Auburn, as well as representatives from the Placer County Air Pollution Control District.

Staff answered participant questions and received feedback from nearby residents expressing appreciation of the WPWMA's efforts to engage with the community.

The meeting was well-received by attendees, who requested that more Open House-style events be held in the future.

STRATEGIC PLAN/GOALS:

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

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**MEMORANDUM
WESTERN PLACER WASTE MANAGEMENT AUTHORITY**

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

DATE: **MAY 14, 2026**

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 (WRSL).

MRF Improvements

As the project scope comes to a close, staff are working diligently with FCC to monitor all remaining punch-list items. WPWMA has received the first draft of the MRF performance test plan and is currently reviewing and providing comments.

FCC added a FireFly system to the shredders in the MSW material receiving area to provide early fire detection at the start of the processing system. The system was commissioned and working in March.

Van Dyk continues installation of the MRF odor control equipment, with some final ducting and electrical remaining. Expected completion date of May 11th.

Scale and scale-house construction north of the C&D facility is complete and tested. Staff are working with FCC to determine a scale opening and staffing timeline (dependent on final site traffic flow plan). Card-reader kiosks are still waiting on arrival.

Liner Investigation

WPWMA staff are working with the consultant to provide a final solution/mitigation proposal for further review by the Water Board.

South Placer Wastewater Authority Compliance Project

An agreement has been finalized for construction of the BioFiltro landfill leachate pretreatment system following your Board's approval at the February meeting. Staff has submitted a permitting package to Placer County and is working to ensure a construction start date of June 1, 2026. The final compliance date is October 26, 2026.

Quarterly Landfill Airspace

Landfilling operations began in Module 6 in August 2025. Since that time, the WPWMA has conducted three quarterly aerial capacity evaluations. The most recent evaluation was conducted on April 9, 2026 and the projected dates have been modified accordingly.

Using long-term waste stream growth predictions and the minimum material diversion rates required in the MRF Operating Agreement, staff initially determined that Module 6 would have disposal capacity for approximately 13 years.

Based on fill rates since August 2025, staff have forecasted the following scenarios which are depicted on the attached figure:

- 1) If landfill airspace consumption continues at the current rate, Module 6 will be full within 9 years – a 3.5-year reduction in operational life
- 2) If both the MSW and C&D guaranteed minimum recycling levels are met by the end of calendar year 2026 as suggested by FCC at the February 12, 2026 Board meeting, Module 6 should have capacity for 12 years and 4 months – an 8-month reduction in operational life.

Staff will continue to update this trend analysis after each quarterly aerial survey and provide your Board with updates as appropriate.

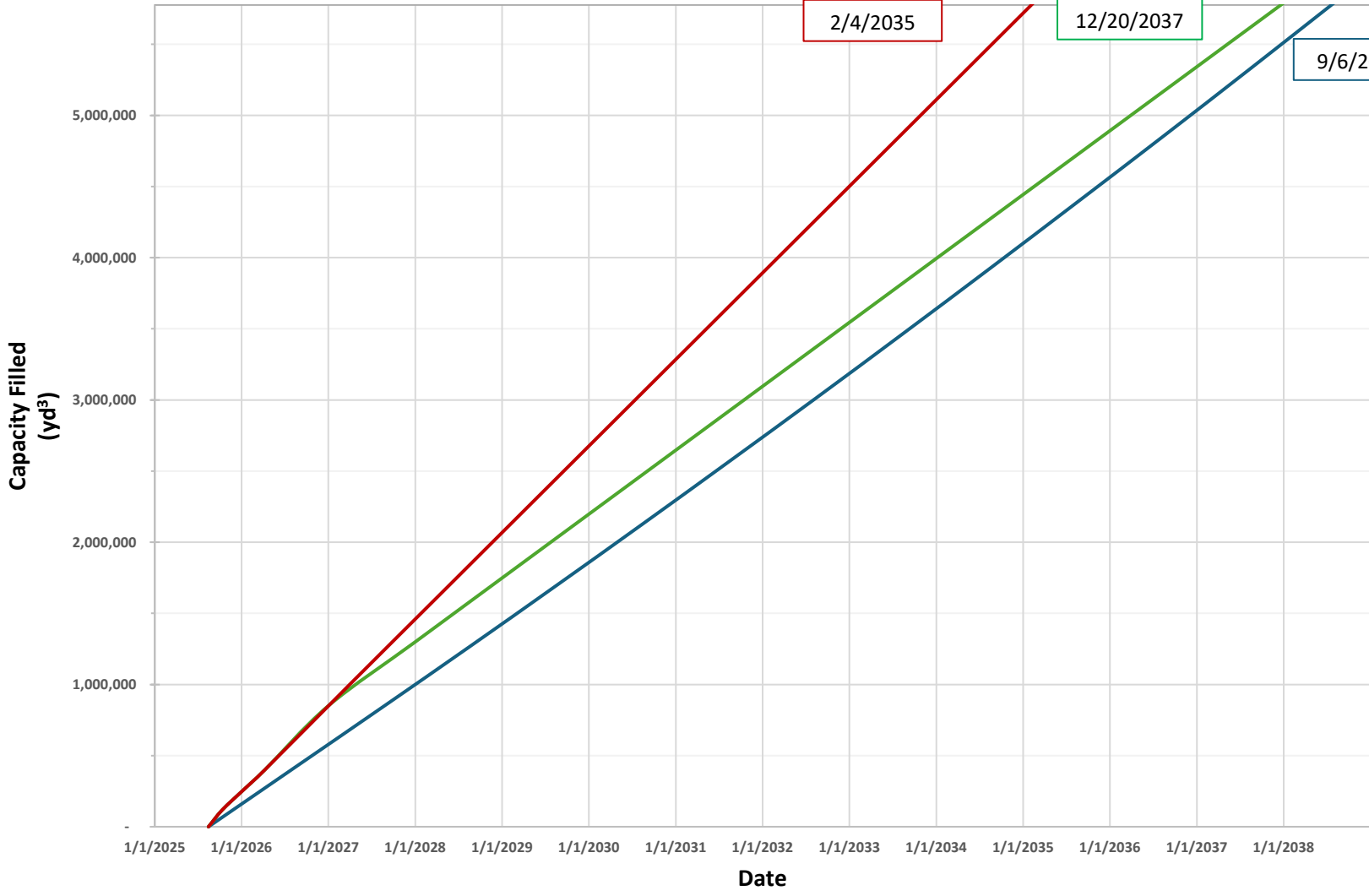
Odors

Staff are reevaluating odor mitigation measures and operational responses to periods of high odor risk ensure that effective measures are implemented and properly documented.

Staff continue to work with FCC regarding intermittent odors from the compost and water quality ponds to ensure operational protocols are followed.

Jacobs Engineering is evaluating the power supply needs for additional aeration infrastructure in the south compost pond to reduce odors and staff will provide updates to your Board as this project progresses.

MODULE 6 CAPACITY PROJECTIONS



— Pre-Construction Projection — Full Recovery at 12/31/2026 — No change in Operation

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WESTERN PLACER WASTE MANAGEMENT AUTHORITY

Minutes of March 12, 2026

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:

Bill Halldin
John Reedy
Shanti Landon
Bruce Houdesheldt
Bonnie Gore

Staff Present:

Scott Scholz
Eric Oddo
Stephen Fink
Will Scheffler
Ryan Schmidt

Brittney Ward
Ethan Walsh, BBK

1. Call Meeting to Order: Chair Halldin called the meeting to order at 5:30 PM.
2. Pledge of Allegiance: Director Houdesheldt led the Pledge of Allegiance.
3. Roll Call: All directors present.
4. Statement of Meeting Procedures: Eric Oddo 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:

 - Scott introduced Brittney Ward, the WPWMA's new Business Operations Specialist, noting that she will be working with each department to help improve overall efficiencies and will serve as the Clerk of the Board.
 - On February 26 the WPWMA hosted a Renewable Placer Open House; approximately 60 people attended the event.
 - The Q1 2026 quarterly organics measurement is underway. CalRecycle staff were onsite to observe and provided positive feedback. Staff will update the Board on the results upon completion.
 - On March 11, staff hosted a discussion and tour with the Plastics Industry Association.
 - Staff will be submitting the final CalRecycle Organics Grant reimbursement request in early April. WPWMA will receive approximately \$500k less than anticipated due to delays in completing construction.
 - WPWMA will hold its next Trash Bash event on Saturday April 25.
 - b. Financial Reports: Stephen Fink summarized the report. There were no questions from the Board.
 - d. Monthly Tonnage Reports: Will Scheffler summarized the report. There were no questions from the Board.
 - e. Operator Update: Tony Perez provided an update and answered questions from the Board. Mr. Perez noted that FCC anticipates construction of the MRF improvements will be complete by July 31, 2026.
 - f. Facility Projects Update: Ryan Schmidt summarized the report and answered questions from the Board.
7. Action Items
 - a. Minutes of the Board Meeting held February 12, 2026

Staff recommended the Board approve the minutes as submitted.

The Chair opened public comment; no comments were received.

MOTION TO APPROVE: Reedy/Houdesheldt/Unanimous

b. Circular Economy Innovation Competition

Staff recommended the Board:

1. Select up to two WPWMA Board members to serve as representatives on the 2026 Circular Economy Innovation Competition Judging Panel.
2. Determine that the proposed 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 Board designated Director Reedy and Director Houdesheldt serve as WPWMA representatives on the Judging Panel.

c. Fiscal Year 2026/27 Budget Framework

Staff recommended the Board:

1. Provide direction to staff regarding development of the FY 2026/27 Operating Budget.
2. Determine the recommended action is not a project pursuant to California Environmental Quality Act Guidelines Section 15378.

Eric Oddo summarized the report. Scott Scholz, Eric Oddo, Ryan Schmidt, and Will Scheffler answered questions from the Board.

The Board provided feedback to staff and was supportive of the proposed initiatives. The Board requested additional analysis regarding positioning the WPWMA to be able to pay off the MRF bonds at the earliest call date.

8. Reports from Directors: None
9. Upcoming Agenda Items: None.
10. Adjournment: Meeting was adjourned at 6:21 PM.

Respectfully Submitted,



Eric Oddo, Secretary

**MEMORANDUM
WESTERN PLACER WASTE MANAGEMENT AUTHORITY**

TO: **WPWMA BOARD OF DIRECTORS** DATE: **MAY 14, 2026**
FROM: **SCOTT SCHOLZ / STEPHANIE ULMER** *SM*
SUBJECT: **ITEM 7B: FIFTH AMENDMENT TO THE AGREEMENT WITH SCS ENGINEERS**

RECOMMENDED ACTION:

1. Authorize the Chair to sign the Fifth Amendment to the Agreement with SCS Engineers (SCS) extending water quality monitoring services for an additional year for a total of \$208,500, increasing the total not-to-exceed cost of the Agreement to \$1,018,296.
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 initial Agreement with SCS at the May 12, 2022 meeting to provide water quality monitoring services at the WRSL and MRF Composting Facility. The RFP allowed for an initial one-year agreement and five one-year extensions upon agreement of both parties.

SCS has provided water quality monitoring services continuously to the WPWMA since 2017. Considering the long-term implications to the WPWMA associated monitoring and protecting groundwater and the thorough knowledge base SCS has with the WPWMA's facilities, staff recommend extending the Agreement for an additional one-year term; this will be the fourth one-year extension.

Consistent with previous years, the proposed Fifth Amendment requires SCS to perform water quality monitoring, sampling, and analysis in accordance with the WPWMA's Waste Discharge Requirements, Storm Water Permit, City of Roseville Wastewater Discharge Permit, Composting General Order, 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 Fifth Amendment is \$208,000, sufficient funding for which is identified in the FY 2025/26 and FY 2026/27 Budgets.

STRATEGIC PLAN/GOALS:

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

ATTACHMENT: FIFTH AMENDMENT

ADMINISTERING AGENCY: Western Placer Waste Management Authority

AGREEMENT: SCN105279

DESCRIPTION: Fifth Amendment to Agreement for Water Quality Monitoring Services

This Fifth Amendment is made to be effective as of, from and after the day of _____, 2026 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 at the Western Regional Sanitary Landfill (WRSL) for an initial cost of \$198,500 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, on June 6, 2024 by the Third Amendment for an additional cost of \$202,000, and on July 17, 2025 by the Fourth Amendment for an additional cost of \$188,000 (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 Two Hundred Eight Thousand Five Hundred Dollars (\$208,500).
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:

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

“The total amount payable for all services provided under this Agreement, including Additional Services, shall not exceed One Million Eighteen Thousand Teo Hundred Ninety-Six Dollars (\$1,018,296) without the prior written approval of the WPWMA.”

2. Task 1 of Exhibit A Scope of Services shall be amended to add the following elements, which shall read as follows:

“Task 1.5 – Semi-annual LFG Corrective Action Progress Report

Consultant shall prepare figures, tables, and summaries pertaining to GCCS operations, including review of the most recent six months of GCCS data from the LFG extraction wells and LFG monitoring probes located in and adjacent to Modules 1, 2, 10, and 11 and prepare a standalone report for approval by WPWMA including the following:

- A table summarizing construction details of LFG extraction wells and LFG monitoring probes located in and adjacent to Modules 1, 2, 10, and 11. Consultant shall utilize construction documentation provided by WPWMA to prepare this table and update the construction information should new or updated information be made available.
- One plan view map showing the location of groundwater monitoring wells, LFG monitoring probes adjacent to Modules 1, 2, 10, and 11. Consultant shall update the map to indicate the average gas extraction rates and gas quality monitored during the previous six (6) month reporting period for each LFG extraction well shown.
- A second plan view map showing the layout of four section views, followed by four maps showing section views of Modules 1, 2, 10, and 11 with an accurate topographic display of the top of waste (using aerial survey information provided by WPWMA), the bottom of waste (using record drawings or surface information provided by WPWMA), LFG extraction well and LFG monitoring probe dimensions based on the construction details mentioned above, and the methane concentrations (in percentages) for each monitoring point.
- A third plan view map showing the extent of methane inside and around the waste mass (based on LFG extraction well monitoring data) and in the soil gas (based on LFG monitoring probe data), using colored bands to display areas of similar gas concentrations.
- A memorandum that includes Consultant’s explanation and interpretation of the above mentioned data, as well as its professional opinion as to the LFG extraction system’s effectiveness as a corrective action measure, based on the available data.

Task 1.6 – Monthly and Annual Dry Well Monitoring

Consultant shall monitor liquids in leachate collection drywells pursuant to the Leachate Monitoring and Seeps requirements in the MRP section D.3, which includes monthly monitoring of liquid levels and field parameters. Annually, Consultant shall collect liquid samples for laboratory analysis of leachate parameters listed in the MRP. Consultant shall include the results of the monthly

monitoring and annual sampling in the quarterly Groundwater Monitoring Report for the associated monitoring period.”

3. Exhibit B.7 Payment for Services Rendered shall be deleted and Exhibit B.8 attached hereto is substituted therefore.
4. Exhibit B-1.4 Rate Schedule shall be deleted and Exhibit B-1.5 attached hereto is 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 Contractor, this Fifth Amendment shall be and constitute an integral part of the Agreement.

IN WITNESS WHEREOF, the WPWMA and Contractor have executed this Fifth 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: _____
Srividhya Viswanathan, Project Director

APPROVED AS TO FORM:

By: _____
WPWMA Counsel

**EXHIBIT B.8
PAYMENT FOR SERVICES RENDERED**

Payment to Contractor will be made by the WPWMA on an hourly basis in accordance with Exhibit B-1.5 Rate 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 One Million Eighteen Thousand Two Hundred Ninety-Six Dollars (\$1,018,296).

Table 1: Not-to-Exceed Task Budgets

Task	Description	Existing Budget	Fifth Amendment	Total
1	Routine Measurement, Sampling, Analysis and Reporting	\$732,000	\$198,500	\$930,500
2	Composting General Order	\$8,500	\$0	\$8,500
3	Additional Services	\$40,000	\$10,000	\$50,000
4	MW-22 Abandonment	\$29,296	\$0	\$29,296
Total		\$809,796	\$208,500	\$1,018,296

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**MEMORANDUM
WESTERN PLACER WASTE MANAGEMENT AUTHORITY**

TO: **WPWMA BOARD OF DIRECTORS**

DATE: **MAY 14, 2026**

FROM: **SCOTT SCHOLZ / STEPHEN FINK** *SFA*

SUBJECT: **ITEM 7C: FY 2025/26 BUDGET AMENDMENT**

RECOMMENDED ACTION:

1. Approve a FY 2025/2026 Budget Amendment to deduct \$198,830.85 from Account 54450 Equipment and increase Account 54490 Intangible Assets by \$198,830.85.
2. Determine that the recommended action is not a project pursuant to California Environmental Quality Act Guidelines Section 15378.

BACKGROUND:

In January 2026, the WPWMA entered into an agreement with C.B. Pacific and Wunderlich-Malec Engineering for server and SCADA services. The funding for the entirety of this project was originally included under Account 54450 Equipment. The recommended action serves to properly assign \$198,830.85 to Account 54490 Intangible Assets.

ENVIRONMENTAL CLEARANCE:

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

FISCAL IMPACT:

This adjustment is clerical in nature to assign budget funding to the correct Account and does not impact the amount of the agreement.

STRATEGIC PLAN/GOALS:

GOAL 5 – Maintain fiscally responsible systems

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**MEMORANDUM
WESTERN PLACER WASTE MANAGEMENT AUTHORITY**

TO: **WPWMA BOARD OF DIRECTORS** DATE: **MAY 14, 2026**
FROM: **SCOTT SCHOLZ / STEPHEN FINK** *SFA*
SUBJECT: **ITEM 8A: FISCAL YEAR 2026/27 BUDGETS**

RECOMMENDED ACTION:

1. Approve the Fiscal Year 2026/27 Budgets.
2. Determine that the recommended action is not a project pursuant to California Environmental Quality Act Guidelines Section 15378.

BACKGROUND:

At the March 12, 2026 meeting, staff presented a proposed budgetary framework for your Board's review and comment. Based on direction and feedback provided at that time, staff prepared the attached FY 2026/27 Budget package for your Board's consideration and adoption.

Board approval of the FY 2026/27 Budget is required before the Placer County Auditor will release payment for invoices received after June 30, 2026.

Estimates of material quantities, and revenue and expense projections through the remainder of FY 2025/26 are based on current and historical facility usage trends. Actual revenues and expenses for the remainder of the current fiscal year may vary and could have a material impact on the projected fund and reserve account balances presented in the budget package. Staff will return to your Board after the close of Fiscal Year 2025/26 on an as-need basis for approval of any mid-year budget adjustments.

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: FY 2026/27 BUDGET PACKAGE

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WESTERN PLACER WASTE
MANAGEMENT AUTHORITY



FY 2026/27 BUDGET

MAY 14, 2026

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SECTION 1



AGENCY OVERVIEW

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WPWMA Overview and Profile

The Western Placer Waste Management Authority (WPWMA) was established October 3, 1978 pursuant to the Joint Exercise of Powers Agreement between the County of Placer and the cities of Roseville, Rocklin, and Lincoln (collectively referred to as the Member Agencies) for the purposes of acquiring, owning, operating and maintaining a sanitary landfill and all related improvements. The cities of Auburn and Colfax and the Town of Loomis also utilize the WPWMA's facility. The Member and non-member agencies are collectively referred to as the Participating Agencies. While the WPWMA does not provide collection services, it provides waste recovery and disposal services to the majority of residential and commercial waste generators located throughout western Placer County.

The WPWMA is governed by a five-member Board of Directors comprised of elected officials from each of the Member Agencies. The current Board of Directors and their jurisdictional affiliations are noted below:

Bill Halldin (Chair)	City of Rocklin
John Reedy (Vice Chair)	City of Lincoln
Shanti Landon	County of Placer
Bruce Houldesheldt	City of Roseville
Bonnie Gore	County of Placer

The WPWMA owns and operates the Western Regional Sanitary Landfill (WRSL), the only remaining active landfill in Placer County, located at the corner of Fiddymont Road and Athens Avenue in the Sunset Area in unincorporated Placer County, north of the City of Roseville, south of the City of Lincoln, and west of the City of Rocklin.

WRSL began operations in 1979; the current permitted capacity of the WRSL is 36,350,000 cubic yards. Module 6 is the last anticipated phase of landfilling on the WPWMA's central property, was designed and constructed to provide 5,776,000 cubic yards of disposal capacity. As of April 9, 2026, approximately 399,900 cubic yards of this capacity have been consumed. The WPWMA estimates the central property has sufficient disposal capacity through 2037 (assuming all contract landfill and recovery facility operating minimums are met.) Additionally, the WPWMA has conducted environmental review for, and is currently in the process of, permitting additional landfill space on its western property although the total disposal capacity and operational life estimates are not yet well established. The existing and planned landfill areas are depicted in Figure 1.

As a result of the California Integrated Waste Management Act of 1989 (AB939), the WPWMA constructed its Materials Recovery Facility (MRF) to assist the Participating Agencies in achieving the goal of diverting solid waste from land disposal. The MRF began operations in 1995 and currently includes separate mixed municipal solid waste (MSW) and construction and demolition debris (C&D) recovery systems, an organics composting operation, wood chip and grind operation, an inert material (concrete, rock, asphalt, soil, etc.) processing area, household hazardous waste collection and consolidation facilities, and commercial and residential recyclable buyback/drop off areas. Non-recovered materials (residue) are transported to the WRSL for final disposal.

In response to California's Short Lived Climate Pollutant Reduction Strategy (SB1383), the WPWMA upgraded its MRF to increase material recovery rates. Specifically, the overall contractual MSW recovery rate increases from 22% to 60% and at least 75% of the organic fraction of the MSW stream in compliance with SB 1383's High Diversion Organic Processing Facility requirements. The new C&D processing system is designed to achieve a recovery rate of at least 65%.



**PROPOSED
FUTURE
LANDFILL**

**CURRENTLY PERMITTED
WESTERN REGIONAL
SANITARY LANDFILL**

NOTES:



**WESTERN PLACER
WASTE MANAGEMENT AUTHORITY**
3013 FIDDYMENT ROAD
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LANDFILL SITE MAP
BUDGET FY 2026/2027

SHEET
FIG 1

While the majority of materials received at the WPWMA's campus are first directed to the MRF for recovery of recyclable materials, some materials including wastewater treatment plant sludge, street sweepings, treated medical waste, and treated wood waste are sent directly to the WRS� for disposal.

In 2017, the WPWMA initiated a long-term facility master planning effort to address anticipated future issues associated with 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, and 6) enhancing compatibility with current and future adjacent land uses. Following the master planning effort – referred to as the WPWMA's Renewable Placer Waste Action Plan – the WPWMA began environmental review of key elements from the master plan. In December 2022, WPWMA certified the Renewable Placer Waste Action Plan EIR which reserves the WPWMA's western property to ensure available landfill capacity for the future, 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. Since certifying the EIR, the WPWMA has continued to engage with entrepreneurs, start-ups, and established companies to foster development of facilities on the WPWMA's available properties that could utilize materials such as wood, cardboard, plastics and food waste and other organic materials recovered by the WPWMA to produce marketable products, fuels, and electricity. Additionally, WPWMA continues to engage with representatives of California State University Sacramento regarding partnership opportunities centered around environmental sustainability and circularity and in association with continued development of the Placer extension campus located immediately south of the WPWMA's facility.

Since WPWMA's inception, Placer County's Department of Public Works and Facility Services provided administrative support and executive management to the WPWMA. In 2023, the Board initiated a search to hire the agency's first full-time General Manager to help the WPWMA grow and flourish as an independent regional agency. This transition marked a defining moment in the agency's history, and executive management is now responsible for leading the organization through that maturation.

Under the Board's direction, the General Manager manages the operations, engineering, administration, and finances of the WPWMA, including managing its contractors. Executive management is also responsible for translating the Board's policy direction into agency action, supporting Board governance by preparing agendas, financial reports, and action items, and ensuring that the six strategic goals of the 2023–2027 Strategic Plan are actively pursued across all departments. The four strategic priorities guiding this work are Engagement, Leadership, Reliability, and Innovation.

Strategic Plan

An agency's strategic plan is a critical road map that identifies its priorities, energy, and resource focus areas, and opportunities to strengthen operations and ensure that staff and stakeholders are working toward common goals. It also establishes agreement around intended outcomes and results and when to reassess and adjust the agency's direction in response to changing environments or success of objectives.

In early 2023, the WPWMA approved a 5-year strategic plan to provide a clear road map for continuous forward-moving efforts and a framework for thoughtful evaluation of successes and challenges for the operational and financial betterment of the WPWMA and its Member Agencies. The Strategic Plan is intended to guide the WPWMA through a period of immense transformation, including the major facility renovations, enacting the Renewable Placer Waste Action Plan, and assisting its Member Agencies in addressing state mandates such as SB 1383 and SB 54.

The WPWMA's 2023-2027 Strategic Plan is included as Figure 2; the stated goals are summarized below:

Goal 1 (Outreach & Customer Service) Directing public affairs, overseeing communications staff, and ensuring brand and messaging consistency across the agency.

Goal 2 (Economic Development & Innovation) Sponsoring the Circular Economy Innovation Competition and pursuing public-private partnerships to foster local markets for recyclable materials.

Goal 3 (Material Diversion & Domestic Reuse) Holding the contract operator accountable to diversion performance requirements and supporting regulatory compliance with SB 1383 and other mandates.

Goal 4 (Facility Infrastructure) Managing capital improvement programs, overseeing engineering and planning staff, and stewarding the \$120 million MRF renovation.

Goal 5 (Fiscal Responsibility) Maintaining sound financial systems, managing debt obligations, and ensuring long-term rate and fee structures are sustainable for Member Agencies.

Goal 6 (Policy - Internal & Regional) Developing internal governance policies, engaging with state and regional regulatory bodies, and representing the WPWMA in intergovernmental forums.



Western Placer Waste Management Authority's 2023 - 2027 Strategic Plan

VISION

The WPWMA is recognized as a leader in solid waste management and resource innovation that contributes to our region's prosperity

MISSION

Creating solutions and transforming waste into a resource for a sustainable environment and prosperous economy

CORE VALUES

- *Transparent & Acts with Integrity*
- *Collaborative*
- *Exceeding Expectations*
- *Reliable & Sustainable*
- *Innovative*

STRATEGIC PRIORITIES

Engagement

- *The WPWMA will engage a wider reach of individuals, agencies, and businesses by utilizing existing relationships and building support with new neighbors and partners.*

Leadership

- *The WPWMA will take an active role in providing the systems needed for effective collaboration in achieving success for solid waste needs and diversion requirements of Participating Agencies, meeting the moment as local and industry leaders and experts.*

Reliability

- *The WPWMA will be an independent and reliable community resource. Member Agencies, customers, and regulatory/governing agencies can rely on the WPWMA to provide uniformity of service and exceed expectations in a sustainable way for employees, facilities, and the environment.*

Innovation

- *The WPWMA embraces new ways of thinking to benefit the quality of life in our region and facility operations.*

GOALS

1. *Improve outreach efforts, public education, and customer experience & service*
2. *Enhance economic development and investment in innovation*
3. *Increase material diversion and domestic reuse*
4. *Establish well-planned facility infrastructure and ensure its proper maintenance and operation*
5. *Maintain fiscally responsible systems*
6. *Establish internal policy and inform regional policy*

Organizational Structure

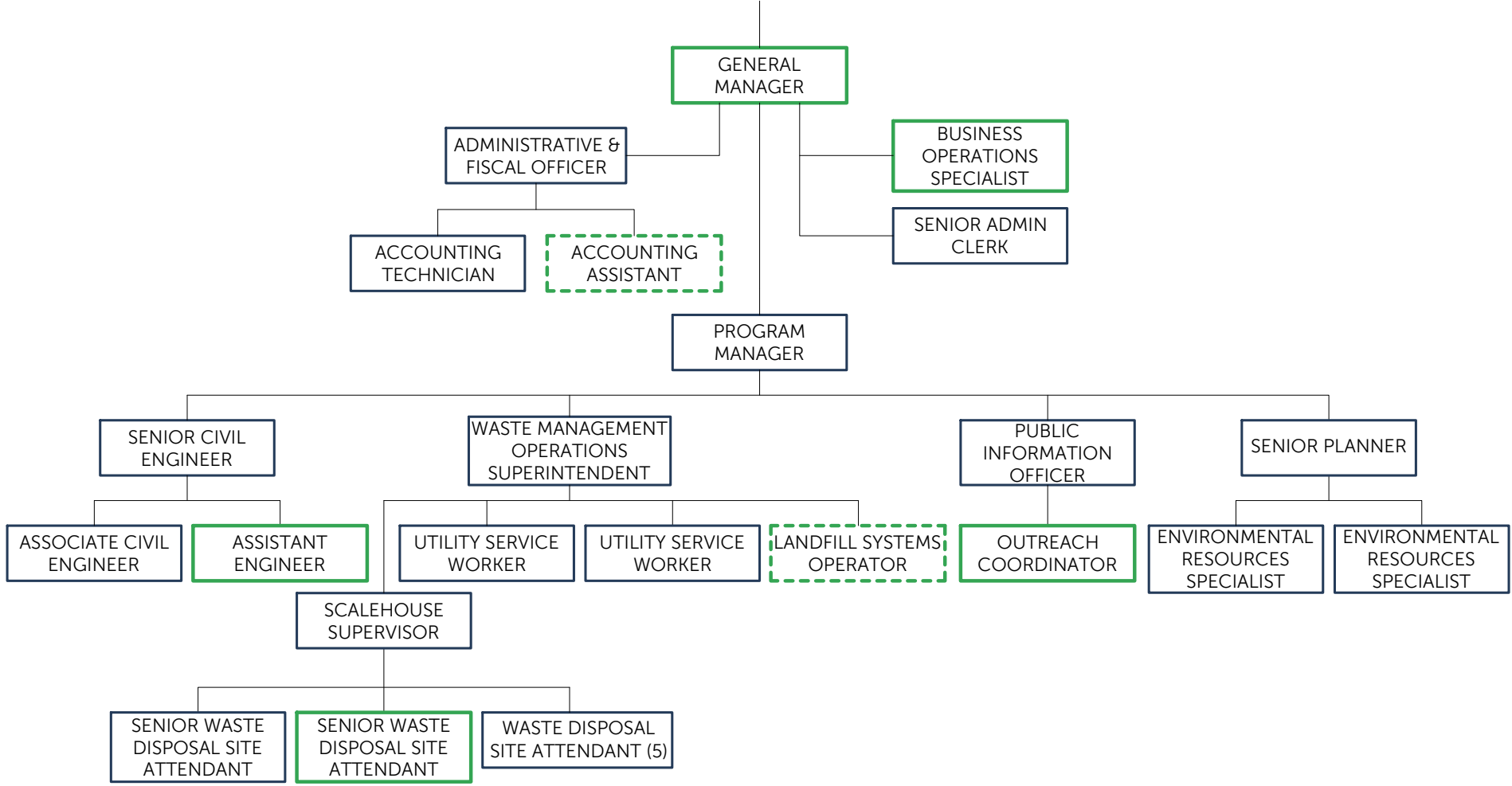
The WPWMA is governed by a 5-member Board of Directors comprised of elected officials from each of its Member Agencies; one representing each of the Cities of Lincoln, Rocklin, and Roseville, and two representing the County of Placer.

Historically, Placer County’s Department of Public Works provided staffing to the WPWMA with the Public Works Director also serving as the WPWMA Executive Director. In May 2024, the WPWMA and Placer County formally entered into a Memorandum of Understanding (MOU) that served to transition the WPWMA to a more independent agency led by a non-County General Manager providing executive management functions and limiting the County’s role to core functions including providing staffing and related Human Resources support for those employees assigned to the WPWMA, and Treasurer and Auditor functions. The MOU also provides the WPWMA the ability to directly hire additional staff independent of the County.

The WPWMA has informally established five departments as noted in the table below currently with 24.5 allocated permanent full-time positions, 20.5 of which are filled. The proposed FY 2026/27 Budget includes an additional 2.5 full-time equivalent positions. The current and projected allocations are summarized by department and on the organizational chart (Figure 3).

Department	FY 2025/26		FY 2026/27 Allocation
	Allocated	Filled	
Administration	6.5	6.5	7
Operations	11	8	12
Engineering	2	2	3
Compliance	3	3	3
Public Affairs	2	1	2
Total	24.5	20.5	27

WPWMA BOARD OF DIRECTORS



41

13



= CURRENT ALLOCATED WITH WPWMA EMPLOYEE



= PROPOSED WPWMA EMPLOYEE ALLOCATION



= CURRENTLY ALLOCATED WITH COUNTY EMPLOYEE



**WESTERN PLACER
WASTE MANAGEMENT AUTHORITY**
3013 FIDDYMENT ROAD
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PROPOSED ORGANIZATION CHART SHEET
BUDGET FY 2026/2027 FIG 3

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SECTION 2



FY 2026/27 BUDGET EXECUTIVE SUMMARY

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Introduction

The following provides a high-level summary of key elements that comprise the WPWMA's proposed FY 2026/27 Budget Package:

1. Agency initiatives and goals that will influence development of the FY 2026/27 Budget
2. Tipping fee structure and rates
3. Operating revenue projections
4. Operational cost projections
5. Capital cost estimates
6. Bond covenants and annual debt service
7. Reserve balances
8. Odor mitigation fund status

Agency Initiatives & Goals

At its March 12, 2026 meeting, the WPWMA Board provided direction regarding the following initiatives that serve to inform the FY 2026/27 Budget.

1. **Maintain current tip fee structure**

The Board was supportive of maintaining the current FY 2025/26 tip fee structure through FY 2026/27 to the degree the WPWMA would remain in compliance with its bond covenants.

2. **Establish tiered rate structure**

A tiered rate structure that established a reduced tip fee to any of the Participating Agencies delivering tonnages above a defined threshold.

The Board did not direct staff to explore this concept further. Therefore, the FY 2026/27 Budget does not include a tiered rate structure.

3. **Retire bonds at earliest possible date**

The WPWMA's long-term financial planning model will be updated to reflect full payoff of the Series B (landfill) bonds at the first call date in July 2027 using monies from the Rate Stabilization fund.

WPWMA staff will present a mid-year report to the Board describing possible steps that could be implemented to generate sufficient Rate Stabilization funds to pay off the Series A (MRF) bonds as soon as practical and a cost/benefit analysis associated with early retirement of these bonds.

4. **Attract outside flows**

While the WPWMA Board expressed interest in this initiative, they also noted that MRF construction should be finalized and that operations meet current contractual performance metrics before the WPWMA pursues outside flows. As a result, the FY 2026/27 Budget does not contemplate receiving additional material flows during the year.

5. **Pursue early development of western landfill expansion**

Realizing this initiative requires mitigation of biologically sensitive areas on a portion of the subject property.

The FY 2026/27 Budget includes an estimate of the mitigation payment that will need to be made to the Placer Conservation Authority.

6. Internalize select operations

WPWMA intends to continue internalizing select routine landfill and landfill gas operations as well as facility improvement design efforts to the degree feasible and possible.

The FY 2026/27 Budget includes the additional operations and engineering staff to achieve this goal.

Tipping Fee Structure

The following budget is predicated on maintaining the same tipping fee schedule in FY 2026/27 as FY 2025/26 as detailed below:

Material Category	\$/ton	\$/cy
Municipal Solid Waste	\$109.25	\$25.25
Construction and Demolition Debris	\$109.25	\$25.25
Sludge and Mixed Inerts	\$62.25	N/A
Source Separated Food Waste	\$85.00	N/A
Source Separated Green Waste	\$85.00	\$20.00
Source Separated Wood Waste	\$60.00	\$17.50
Inert Materials	\$65.50	\$65.50
Water treatment plant sludge	\$12.50	N/A
Treated Wood Waste	\$228.50	N/A
Bulk Tires	\$248.75	N/A
Refrigerated Appliances	\$46.50 each	
Non-refrigerated Appliances	\$11.00 each	
Car and light truck tires	\$5.25 each	
Semi-trailer tires	\$25.25 each	
Tractor tires	\$99.75 each	

Operating Revenues

The estimated total operating revenue¹ for FY 2026/27 is **\$55,750,196**, a decrease of approximately **\$431K** compared to budgeted amounts for FY 2025/26, representing a year over year decrease of **0.8%**.

This estimated revenue decrease reflects the following forecasted financial outcomes and is summarized in the table at the end of this section:

- A modest increase in overall tipping fee revenue of approximately \$367K which generally suggests stability of the mixed waste and organics streams.

¹ This figure does not include tip fee revenues allocated to the Closure/Postclosure fund nor does it include investment income earned on the Self Insurance and Closure/Postclosure reserve balances.

- An increase of approximately \$1.2M in rent and royalties resulting from establishing a new landfill gas to energy use agreement and leasing a 6-acre portion of the western property to Recology for use as truck and bin staging and storage area.
- A sharp decline in anticipated grant revenues resulting from the conclusion of the ~\$10M CalRecycle organics grant reimbursement in FY 2025/26.
- Receipt of approximately \$1.6M in liquidated damages from FCC for delays in completing construction of the facility improvements.

Revenue Source	FY 2025/26		FY 2026/27 Budgeted	% Increase/(Decrease)	
	Budgeted	Est. Actual		Budgeted	Est. Actual
Tip Fee Revenue	50,497,809	51,003,328	50,865,171	0.7%	(0.3%)
Rent & Royalties	508,130	372,810	1,720,292	239%	361%
Investment Income	1,128,227	1,663,419	1,400,733	24%	(16%)
Grant Revenue	3,997,286	2,886,434	70,000	(98%)	(98%)
Misc. Revenue	50,000	864,915	1,694,000	3,288%	96%
Total	56,181,452	56,790,906	55,750,196	(0.8%)	(1.8%)

Operating Expenses

The estimated operating expense for FY 2026/27 are **\$53,663,713**, an increase of approximately **\$2.36M** compared to budgeted amounts for FY 2025/26, representing a year over year increase of **4.6%**.

This estimated operational expense increase reflects the following forecasted financial outcomes and is summarized in the table at the end of this section:

- An approximate 5.9% increase in MRF and WRSL operating expenses primarily related to Cost-of-Living Adjustments in operator processing fees as prescribed in each operating agreement and increases in material receipt and processing at the MRF.
- An increase in WPWMA labor costs associated with hiring additional staff and County-approved Cost-of-Living Adjustments for County-provided staff.
- A reduction in reliance on third-party contractors and consultants as WPWMA continues to internalize engineering and operational functions when possible.
- An increase in payments to the County associated with IT-related support services.
- A decrease in “other expenses” including equipment rental and purchases.

Operational Expense	FY 2025/26		FY 2026/27 Budgeted	% Increase/(Decrease)	
	Budgeted	Est. Actual		Budgeted	Est. Actual
MRF & WRSL Ops	32,806,198	32,574,238	34,495,293	5.1%	5.9%
Debt Service	7,795,770	7,732,750	7,751,750	(0.6%)	0.2%
WPWMA Labor	3,785,510	3,639,302	4,457,674	17.8%	22.5%
Consultants & Contractors	3,151,028	2,305,394	3,121,906	(0.9%)	35.4%
Taxes, Utilities & Insurance	2,257,929	2,542,198	2,508,515	11.1%	(1.3%)
Payments to County	595,895	630,158	661,985	11.1%	5.1%
Other Expenses	909,385	739,385	666,590	(26.7%)	(9.8%)
Total	51,301,714	50,163,425	53,663,713	4.6%	7.0%

Capital Expenditures

Total estimated capital expenditures of **\$13,097,378** aimed at improving operations and potentially increasing revenues or reducing operational costs. These projects would predominately be paid for using reserves and Rate Stabilization funds.

- a. Expand LFG system by adding additional collection wells - \$200,000
- b. Leachate force main and electrical power extension & leachate pump upgrade - \$350,000
- c. BioFiltro leachate pretreatment system construction - \$1,736,428
- d. Module 5/13 liner system modifications - \$750,000
- e. Western property planning, development, and mitigation fees - \$8,197,950
- f. Compost pad repairs - \$710,000
- g. South compost pond aeration system upgrades - \$700,000
- h. Administrative offices parking lot expansion - \$153,000
- i. Facility striping and signage upgrades - \$300,000

Bond Debt Service & Covenants

The combined annual debt service payment on the Series A (MRF) and Series B (landfill) bonds is **\$7,751,750**.

Based on current revenue estimates, the WPWMA will generate sufficient revenue to meet the bond covenants without the need to increase tipping fees in FY 2026/27 and meet the minimum coverage ratio of 125% without the use of Rate Stabilization funds.

Reserve and Rate Stabilization Fund Balances

Total estimated decrease in reserves of \$10,034,290 (a 15.3% decrease) with \$813,126 (4.8% increase) directed to restricted use accounts and \$10,847,415 (22.3% decrease) directed to unrestricted use accounts.

Description	Classification	FY 2025/26 Balance	FY 2026/27		% Increase (Decrease)
			Contribution/(Use)	Balance	
Fixed Asset Acquisition (Ops)	Unrestricted	369,125	0	369,125	0.0%
Road Improvement (Ops)	Restricted	249,401	28,948	278,349	11.6%
HHW Closure (Ops)	Restricted	42,926	1,494	44,420	3.5%
Imprest Cash (Ops)	Restricted	9,400	0	9,400	0.0%
Contingencies (Ops)	Unrestricted	7,480,000	(1,700,000)	5,780,000	(22.7%)
Rate Stabilization (Ops)	Unrestricted	34,604,376	(9,341,337)	25,263,039	(27.0%)
Future Occur. (Self Insurance)	Unrestricted	6,156,239	193,922	6,350,161	3.2%
LF Closure/Postclosure (C/PC)	Restricted	16,782,834	782,684	17,565,518	4.7%
Subtotal	Restricted	17,084,561	813,126	17,897,686	4.8%
Subtotal	Unrestricted	48,609,740	(10,847,415)	37,762,325	(22.3%)
Total		65,694,301	(10,034,290)	55,660,011	(15.3%)

Odor Mitigation Fund

In December 2019, the WPWMA and County of Placer entered into an MOU related to the County's proposal to allow residential development within 1-mile of the WPWMA's properties. The MOU includes a methodology to provide funding to the WPWMA for odor mitigation projects.

As of **March 31, 2026**, the balance of the fund is **\$98,491.65**.

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SECTION 3



MATERIAL QUANTITY PROJECTIONS

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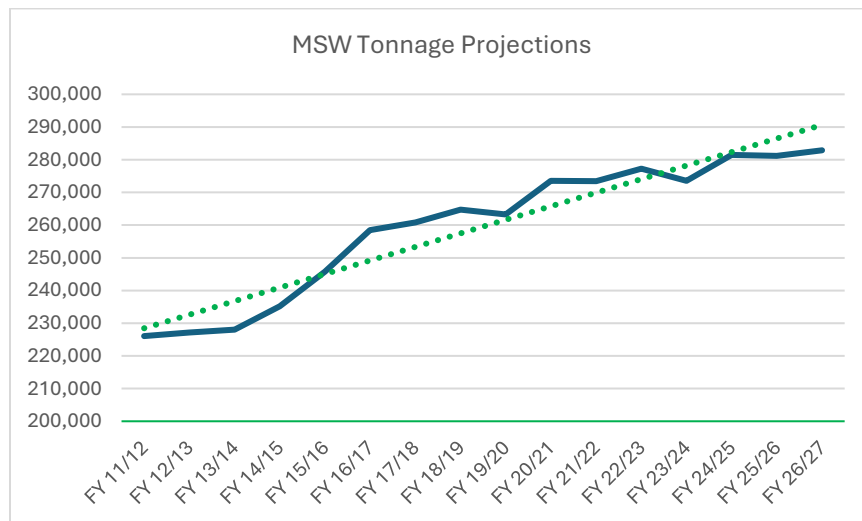
Following is a summary of the estimated tonnage and tipping fees for both FY 2025/26 and FY 2026/27. Note that for material types that utilize volumetric charge rates for self haul customers (i.e., municipal solid waste, construction and demolition debris, woodwaste, and greenwaste), differences between the increase/decrease percentage for tonnages and tip fees may exist due in part to how materials are charged at the point of acceptance v. separately weighed for purposes of tracking actual tonnage figures.

Municipal Solid Waste

Description MSW, commonly known as trash or garbage, refers to daily items discarded by households, businesses, and institutions. Bulky MSW, such as furniture or other large items that may not readily fit into a customer’s waste container, is currently categorized and processed as C&D.

Outlook The WPWMA anticipates a moderate but steady increase in MSW quantities over the next several years as residential and commercial development continue throughout the region.

Historical Trends Over the last 15 fiscal years, the annual tonnage of MSW received at the facility has grown at an average rate of 1.6% per year as shown below. Despite this, the WPWMA anticipates that due to continued inflationary pressures and the economic volatility associated with tariffs and war in the Middle East, the growth in the MSW stream in FY 2026/27 will be lower than this average rate.



Anomalies & Adjustments No significant anomalies noted in FY 2025/26 warrant an adjustment for FY 2026/27 figures. However, as noted above, bulky waste loads previously identified as MSW will now be coded as C&D. The projected quantities of MSW for FY 2026/27 reflect this coding change and therefore appear to show a net reduction in materials received, however a commensurate increase is included in the C&D projections.

Tip Fee and Tonnage Estimates Estimated year over year growth in the MSW stream of 0.6% compared to FY 2025/26 estimated actual quantities; 7,012 tons of which are reclassified and coded as C&D (i.e., =281,193 x 1.006 – 7,012 = 275,868).

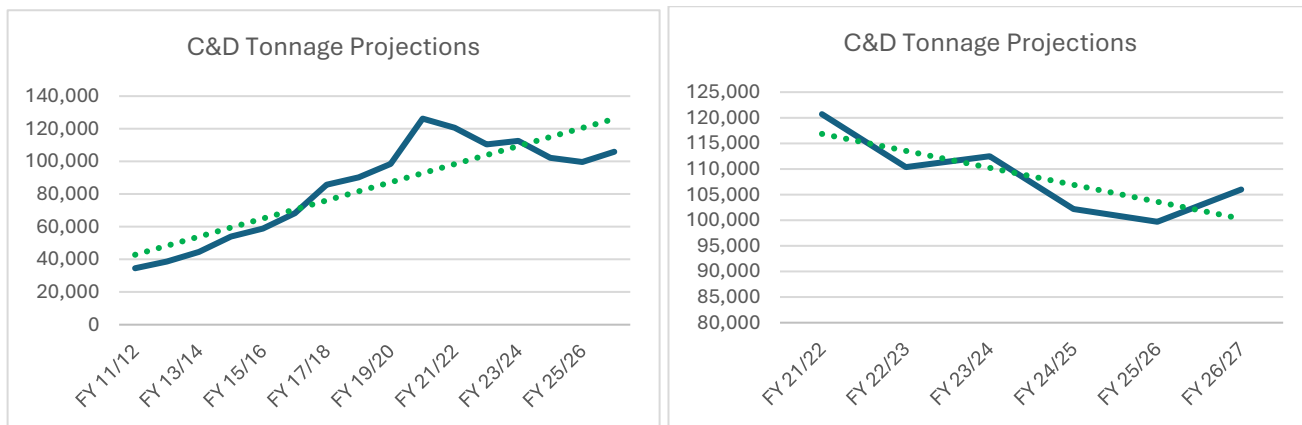
MSW	FY 2025/26		FY 2026/27 Budget	% Increase/(Decrease)	
	Budget	Est. Actual		Budget	Est. Actual
Tonnage	274,694	281,193	275,868	0.43%	(1.9%)
Tip Fees	\$30,923,694	\$32,293,705	\$30,138,616	(2.5%)	(6.7%)

Construction & Demolition Debris

Description C&D refers to solid wastes such as building materials; packaging, and rubble resulting from construction, remodeling, repair and demolition operations on pavements, houses, commercial buildings, and other structures. WPWMA also classifies bulky MSW, such as furniture or other large items that may not readily fit into a customer’s waste container as C&D.

Outlook WPWMA anticipates a decrease of 0.75% in C&D quantities over the next year with modest, but sustained growth of 1 to 1.5% over successive years as a result of residential and commercial development throughout the region.

Historical Trends Over the last 15 fiscal years, the annual tonnage of C&D received at the facility has grown at an average rate of 7.5% per year as shown below. However, over the recent 4 years C&D rates have declined by approximately 3% per year. WPWMA anticipates that due to continued inflationary pressures and the economic volatility associated with tariffs and war in the Middle East, the C&D stream will continue a downward trend in FY 2026/27 at a rate of -0.75%.



Anomalies & Adjustments No significant anomalies noted in FY 2025/26 that warrant an adjustment for FY 2026/27 figures. However, as noted above, bulky waste loads previously identified as MSW will now be coded as C&D. The projected quantities of C&D for FY 2026/27 reflect this coding change and therefore appear to show a net increase in materials received despite the anticipated decline in other C&D materials.

Tip Fee and Tonnage Estimates Estimated year over year decrease in the C&D stream of 0.75% compared to FY 2025/26 estimated actual quantities; includes an additional 7,012 tons of material previously coded as MSW (i.e., = 99,699 x 0.9925 + 7,012 = 105,963).

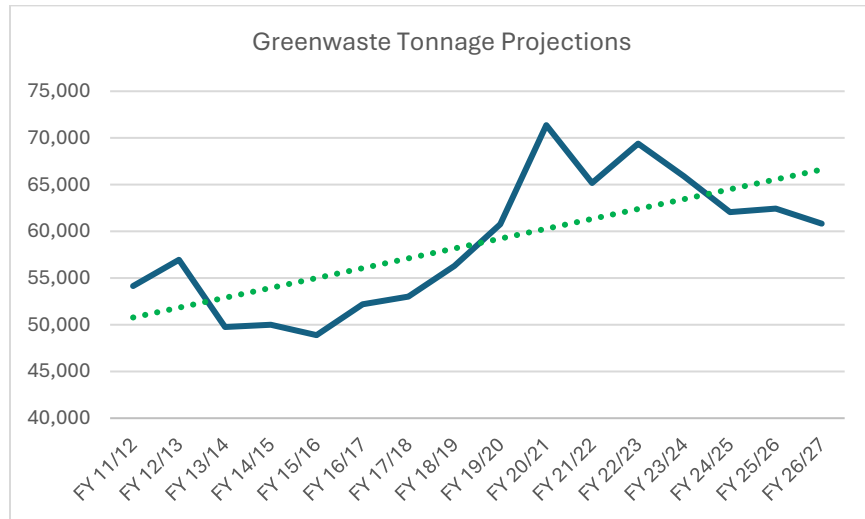
C&D	FY 2025/26		FY 2026/27 Budget	% Increase/(Decrease)	
	Budget	Est. Actual		Budget	Est. Actual
Tonnage	103,181	99,699	105,963	2.7%	6.3%
Tip Fees	\$11,657,470	\$10,768,154	\$13,004,724	12%	21%

Greenwaste

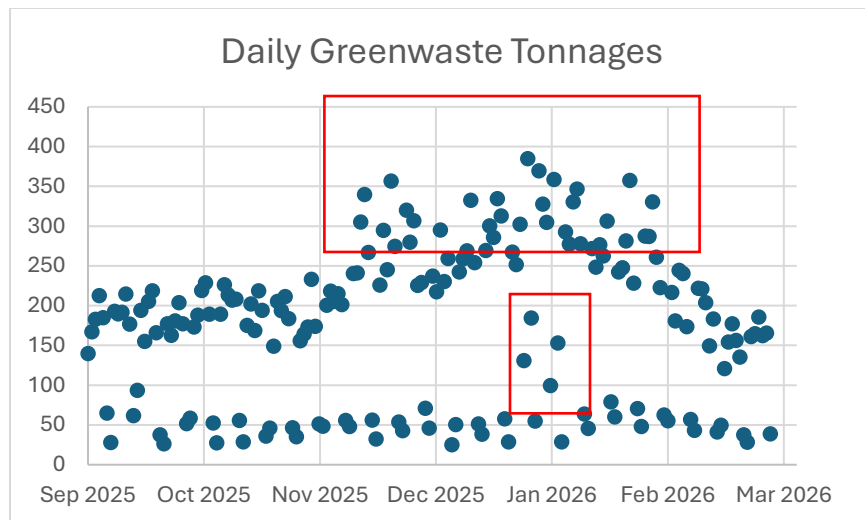
Description Greenwaste refers to source separated loads containing tree trimmings, grass cuttings, dead plants, leaves, branches and dead trees less than 2 inches in diameter, and similar organic materials that are able to break down by composting. Greenwaste does not include palm, cattails, or bamboo; these materials are classified as MSW.

Outlook WPWMA anticipates continued growth in greenwaste quantities over the next several years commensurate with continued residential and commercial development throughout the region.

Historical Trends Over the last 15 fiscal years, the annual tonnage of greenwaste received at the facility has grown at an average rate of 1.9% per year as shown below. However, as can be seen from the figure below, there is significant year to year volatility in the quantity of greenwaste received at the facility. This volatility is likely a result of weather related impacts and local competition for this material stream.



Anomalies & Adjustments From mid November 2025 through late January 2026, WPWMA experienced abnormally high daily tonnages of greenwaste as shown in the figure below.



These elevated tonnage levels were likely storm related and/or associated with short-term disruptions at other nearby facilities that also accept greenwaste. As these elevated tonnage levels were likely anomalies, WPWMA has excluded weekday tonnages in excess of 250 tons per day and weekend tonnages in excess of 95 tons per day in the tonnage projections between the period of September 1, 2025 to February 28, 2026 when preparing the FY 2026/27 greenwaste tonnage estimates. This adjustment resulted in a net reduction of approximately 2,325 tons to the overall FY 2025/26 tonnage figure.

Tip Fee and Tonnage Estimates Estimated year over year growth in the greenwaste stream of 1.0% compared to FY 2025/26 adjusted actual quantities as noted above.

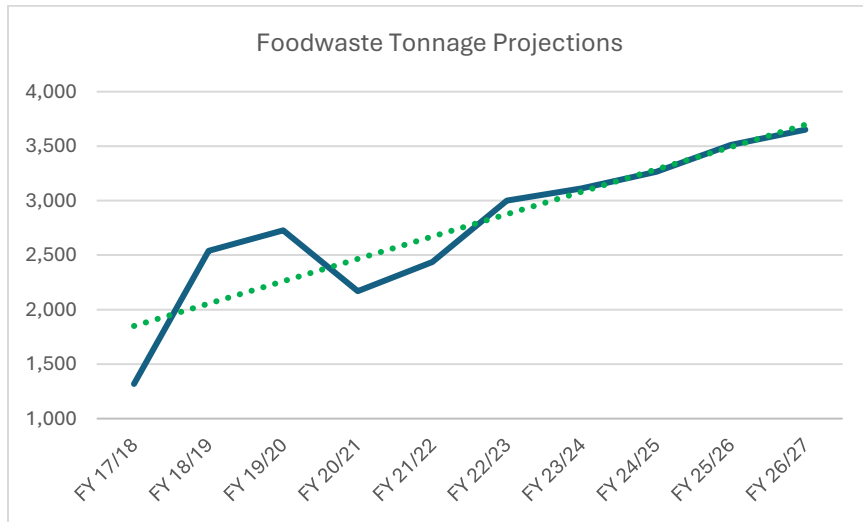
Greenwaste	FY 2025/26		FY 2026/27 Budget	% Increase/(Decrease)	
	Budget	Est. Actual		Budget	Est. Actual
Tonnage	61,258	62,545	60,822	(0.71%)	(2.8%)
Tip Fees	\$5,309,905	\$5,384,890	\$5,239,138	(1.3%)	(2.7%)

Foodwaste

Description For the WPWMA’s purposes, “foodwaste” refers to source-separated uneaten food and food preparation wastes from commercial establishments such as grocery stores, restaurants, and produce stands, institutional cafeterias and kitchens, and industrial sources like employee lunchrooms, provided that such material does not contain more than five percent (5%) by volume of contaminants.

Outlook WPWMA anticipates a moderate but steady increase in foodwaste quantities over the next several years with continued implementation of SB1383 and AB1826 collection efforts by the Participating Agencies.

Historical Trends Since the source separated commercial foodwaste rate was established in FY 2017/18, the annual tonnage of foodwaste received at the facility has grown at an average rate of 7.8% per year as shown below although over the past several years the growth rate has flattened to between 6 and 7%.



Anomalies & Adjustments No significant anomalies noted in FY 2025/26 that warrant an adjustment for FY 2026/27 figures.

Tip Fee and Tonnage Estimates Estimated year over year growth in the foodwaste stream of 4.0% compared to FY 2025/26 estimated actual quantities.

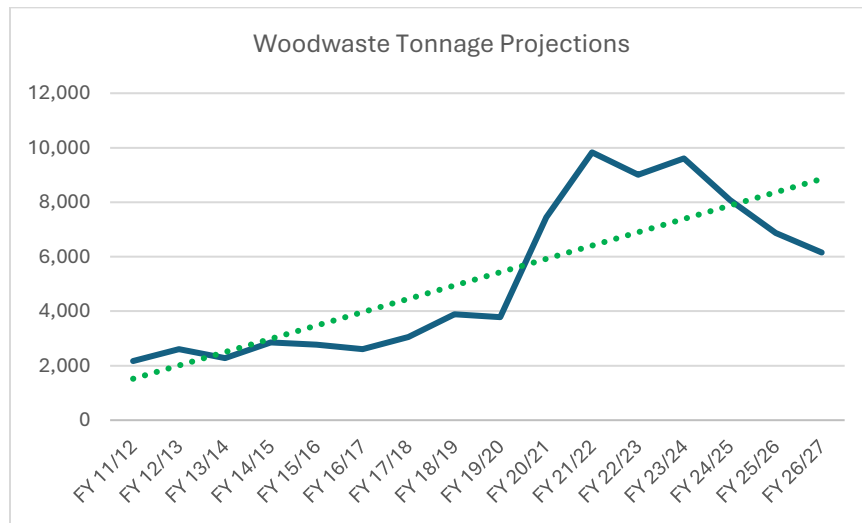
Foodwaste	FY 2025/26		FY 2026/27 Budget	% Increase/(Decrease)	
	Budget	Est. Actual		Budget	Est. Actual
Tonnage	3,329	3,511	3,651	9.7%	4.0%
Tip Fees	\$282,989	\$298,435	\$310,372		

Woodwaste

Description Woodwaste refers source separated loads of lumber, plywood, particle board, tree trunks less than twenty-four (24) inches in diameter, or tree limbs greater than two (2) inches in diameter.

Outlook WPWMA anticipates a continued downward trend in source separated wood waste tonnages over the next several years and gradually settling to approximately 5,000 tons per year within the next 3 to 4 years. Furthermore, WPWMA anticipates continued competition within the region for this material stream. Isolated peaks in material receipt are expected following significant storm events and planned or unplanned shutdowns at the Rio Bravo woody biomass cogeneration facility.

Historical Trends Between FY 2011/12 and FY 2019/20, the annual tonnage of woodwaste received at the facility grew at an average rate of 7.1% per year. In FY 2020/21 and FY 2021/22, the quantity of woodwaste jumped dramatically from less than 4,000 tons per year to nearly 10,000 tons per year; the increase coming mostly from commercial self-haul (non-account) customers from Placer County, Roseville, and Sacramento. Since that time, quantities have leveled off and started to decline. This decline could be due, in part, to regional competition for these materials.



Anomalies & Adjustments No significant anomalies noted in FY 2025/26 that warrant an adjustment for FY 2026/27 figures.

Tip Fee and Tonnage Estimates Estimated year over year decline in the woodwaste stream of 1.5% compared to FY 2025/26.

Woodwaste	FY 2025/26		FY 2026/27 Budget	% Increase/(Decrease)	
	Budget	Est. Actual		Budget	Est. Actual
Tonnage	7,974	6,687	6,587	(17%)	(1.5%)
Tip Fees	\$501,760	\$404,993	\$398,918	(20%)	(1.5%)

Inert Materials

Description Inert materials include soil, concrete, rock, asphalt, and rubble.

Outlook WPWMA anticipates a continued softening in this waste stream despite the continued development in the region. The anticipated downward trend of receipt of these materials is likely related to the relatively high tip fee the WPWMA charges for this material and regional competition for the materials.

Historical Trends Between FY 2011/12 and FY 2021/22, annual tonnage of inert materials received at the facility grew at an average rate of 15.3% per year as shown below. However, beginning in FY 2022/23 when the tipping fee for inerts increased from \$25 per ton to \$60 per ton, the WPWMA began experiencing a steep decline in tonnages. WPWMA anticipates that

the inert materials stream will continue a downward trend in FY 2026/27 experiencing a 5% decline compared to FY 2025/26 tonnages.

Anomalies & Adjustments No significant anomalies noted in FY 2025/26 that warrant an adjustment for FY 2026/27 figures.

Tip Fee and Tonnage Estimates Estimated year over year decline in the inert materials of 5.0% compared to FY 2025/26.

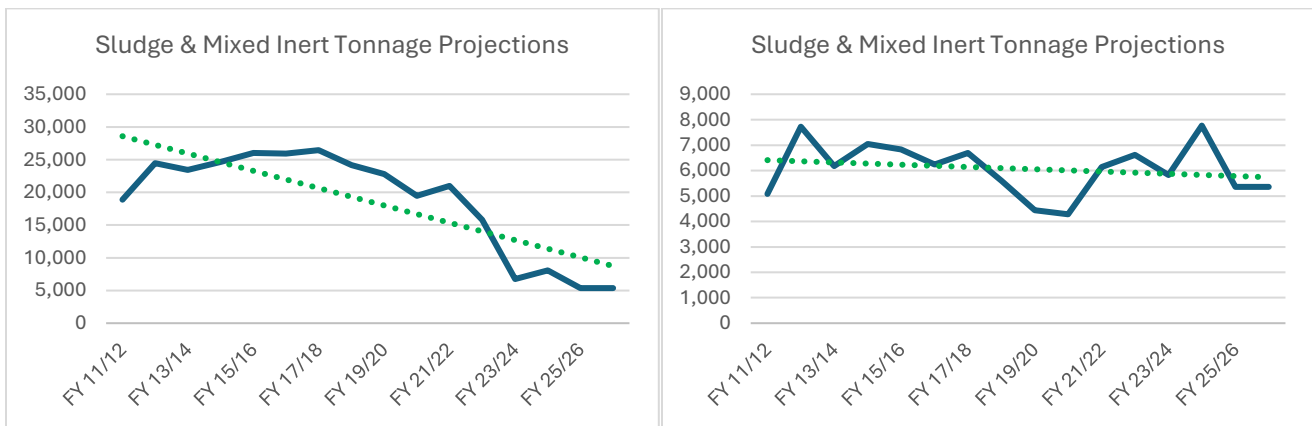
Inert Materials	FY 2025/26		FY 2026/27 Budget	% Increase/(Decrease)	
	Budget	Est. Actual		Budget	Est. Actual
Tonnage	24,634	22,177	21,068	(15%)	(5.0%)
Tip Fees	\$1,613,527	\$1,447,049	\$1,379,964		

Sludge & Mixed Inerts

Description This material category includes dewatered wastewater treatment plant sludges, dried water and wastewater treatment plant sludges, and street sweepings and other “mixed” inert material that is too dirty or contaminated to be recycled with other inert materials. Sludge and mixed inerts are sent directly to the WRS� for disposal.

Outlook WPWMA anticipates that future receipt of these materials will remain consistent with previous years’ quantities and are projecting no growth for FY 2026/27.

Historical Trends Until approximately FY 2018/19, sludge and mixed inert annual tonnages remained relatively consistent at approximately 25,000 tons per year. Since that time, several changes have significantly reduced the quantity of these materials received at the WPWMA’s facility including the closing of the Inviotech dewatering facility, and operational changes at the Auburn and South Placer Wastewater Authority facilities. The first figure below (left) presents historical tonnages including these operations; the second figure (right) excludes these sources to better reflect possible future trends for receipt of these materials.



Anomalies & Adjustments While WPWMA saw a significant spike in the receipt of mixed inerts from Caltrans in March and April that would initially appear to be a reflection of a one-time project. Review of previous years’ data suggests that the activities that generate these materials are generally well established and will likely continue into the future. Therefore, no adjustments to FY 2026/27 tonnage projections to exclude these deliveries is necessary.

Tip Fee and Tonnage Estimates Estimated no year over year change in the sludge and mixed inert stream compared to FY 2025/26 estimated actual quantities.

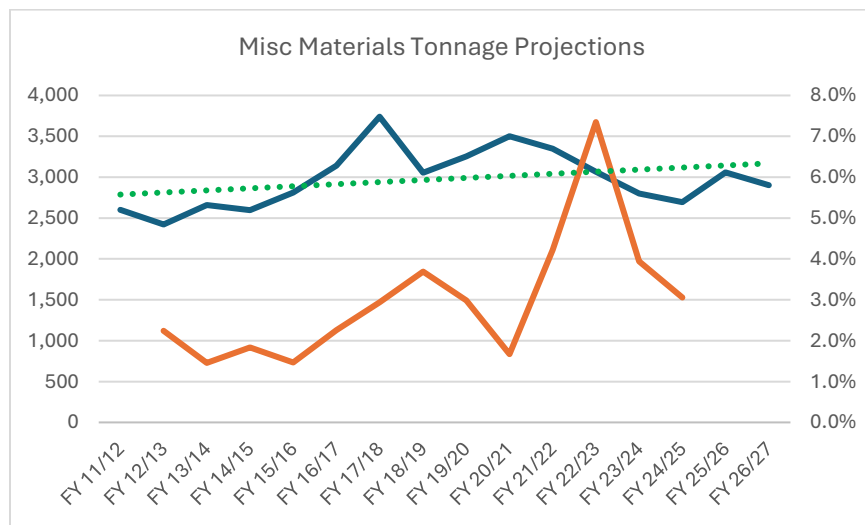
Sludge & Mixed Inert Materials	FY 2025/26		FY 2026/27 Budget	% Increase/(Decrease)	
	Budget	Est. Actual		Budget	Est. Actual
Tonnage	4,547	5,364	5,364	18%	0%
Tip Fees	\$282,925	\$333,909	\$333,909		

Miscellaneous Materials

Description This broad classification includes tipping fee revenues associated with appliances, tires, treated wood waste, and electronic waste and household hazardous waste (commercial customers only).

Outlook Previous years' trends for these materials suggest that disposal of these materials may be more strongly influenced by inflation and consumer sentiment about the economy with quantities of these materials generally trending downward over the past several years. With rising inflation rates likely due, in part, to tariffs and the ongoing war in the Middle East, WPWMA predicts a continuation of the general downward trend through FY 2026/27.

Historical Trends Receipt of this grouping of materials appears to be moderately to strongly influenced by economic inflationary pressures with disposal tonnages generally declining with increases in the annual inflation rate. The figure below presents the annual tonnage of miscellaneous materials in blue and on the left-hand axis and the annual change in the California Consumer price index in orange on the right-hand axis.



Anomalies & Adjustments No significant anomalies noted in FY 2025/26 that warrant an adjustment for FY 2026/27 figures.

Tip Fee and Tonnage Estimates Estimated year over year decrease in the miscellaneous materials category of 5.0% compared to FY 2025/26 estimated actual quantities.

Misc. Materials	FY 2025/26		FY 2026/27 Budget	% Increase/(Decrease)	
	Budget	Est. Actual		Budget	Est. Actual
Tonnage	2,244	3,057	2,904	27% - 29%	(5.0%)
Tip Fees	\$295,159	\$394,134	\$375,603		

Tip Fee Revenue Summary

Following is a summary, by material type, of the estimated and budgeted tip fee revenues and the allocation of those revenues to the WPWMA's various budget groups.

Material	FY 2025/26		FY 2026/27 Budget	% Increase/(Decrease)	
	Budget	Est. Actual		Budget	Est. Actual
MSW	\$30,923,694	\$32,293,705	\$30,138,616	(2.5%)	(6.7%)
C&D	\$11,657,470	\$10,768,154	\$13,004,724	12%	21%
Greenwaste	\$5,309,905	\$5,384,890	\$5,239,138	(1.3%)	(2.7%)
Foodwaste	\$282,989	\$298,435	\$310,372	9.7%	4.0%
Woodwaste	\$501,760	\$404,993	\$398,918	(20%)	(1.5%)
Inert Materials	\$1,613,527	\$1,447,049	\$1,379,964	(15%)	(5.0%)
Sludge & Mxd Inrt	\$282,925	\$333,909	\$333,909	18%	0%
Miscellaneous	\$295,159	\$394,134	\$375,603	28%	(5.0%)
Total Tip Fees	\$50,867,429	\$51,325,269	\$51,181,244	0.62%	(0.28%)
Allocations²					
Solid Waste Disposal	\$50,468,847	\$50,974,169	\$50,836,223	0.73%	(0.27%)
Road Improvement	\$28,962	\$29,159	\$28,948	(0.05%)	(0.72%)
Closure/Postclosure	\$369,620	\$321,941	\$316,073	(14%)	(1.8%)
Total Allocations	\$50,867,429	\$51,325,269	\$51,181,244	0.62%	(0.28%)

² Solid Waste Disposal and Road Improvement values combined represent the total Tip Fee Revenue as shown on page 19.

SECTION 4



OPERATING FUND

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Revenue

Total revenues are summarized below and are projected to decrease by 0.8% compared to the budgeted amounts and by 1.8% compared to the estimated actuals for FY 2025/26.

Revenues	FY 2025/26		FY 2026/27	% Increase/(Decrease)	
	Budgeted	Est. Actual	Budgeted	Budgeted	Est. Actual
42005: Fair Market Value Adj.	0	0	0	N/A	N/A
42010: Investment Income					
Interest/Investment Income	837,480	1,162,931	1,109,986	33%	(5%)
Bond related Interest Income	290,747	500,488	290,747	(0%)	(42%)
42030: Rents and Concessions					
Rent	95,042	99,102	220,292	132%	122%
Royalties	413,088	273,708	1,500,000	263%	448%
44270: Grant Revenue	3,997,286	2,886,434	70,000	(98%)	(98%)
46240: Road and Street Services	28,962	29,159	28,948	(0%)	(0.72%)
46250: Solid Waste Disposal	50,468,847	50,974,169	50,836,223	0.73%	(0%)
48030: Miscellaneous	50,000	864,915	1,694,000	3,288%	96%
49040: Fixed Asset Disposal	0	0	0	N/A	N/A
Total	56,181,452	56,790,906	55,750,196	(0.8%)	(1.8%)

Discussion of Notable Variances

1. Total investment income for FY 2026/27 is expected to be approximately \$263K less than the actual amount realized in FY 2025/26 due to the disbursement of bond proceeds and planned use of reserves, both of which reduce the balance of these interest-bearing accounts.
2. A net increase of approximately \$1.2M in rent and royalties associated with leasing Recology a portion of the western property for use as a corporation yard and finalizing a new landfill gas-to-energy agreement with Ameresco Placer Energy, LLC.
3. Nearly \$2.8M reduction in grant revenues as the CalRecycle \$10M organics grant is complete and no additional grant opportunities have been identified nor secured for FY 2026/27.
4. In accordance with the Third Amendment to the Design Build Agreement, FCC is currently accruing liquidated damages of \$6,000 per day until substantial completion of the MRF improvements project. FCC has suggested that substantial completion will be achieved in the second half of calendar year 2026. Consequently, the accrued liquidated damages of \$1,574,000 through June 30, 2026 have been included in the miscellaneous revenue category for FY 2026/27.

Operating Expenses & Debt Service

Operating expenses are summarized below and are projected to increase by 4% compared to the budgeted amounts and by 7% compared to the estimated actuals for FY 2025/26.

Expense	FY 2025/26		FY 2026/27	% Increase/(Decrease)	
	Budgeted	Est. Actual	Budgeted	Budgeted	Est. Actual
51010: Wages and Salaries	2,183,599	2,154,861	2,775,241	27%	29%
51040: Overtime and Call Back Pay	12,543	41,152	36,132	188%	(12%)
51090: Cafeteria Plans (Non-PERS)	105,337	27,636	15,000	(86%)	(46%)
51120: Uniform Allowance	3,575	3,250	3,900	9%	20%
51210: Retirement	686,026	682,566	782,869	14%	15%
51220: Payroll Taxes	167,045	152,805	212,306	27%	39%
51240: Other Postemployment Benefits	117,866	19,258	20,808	(82%)	8%
51290: 401(k) Employer Match	27,718	2,767	15,000	(46%)	442%
51310: Employee Group Insurance	415,305	492,757	478,840	15%	(3%)
51360: Workers Comp Insurance	29,260	20,785	28,075	(4%)	35%
51380: Other Benefits	37,235	41,465	89,503	140%	116%
52030: Clothing and Personal	7,950	5,302	11,950	50%	125%
52040: Communication Services Expense	7,500	6,769	8,560	14%	26%
52050: Food	1,000	4,316	3,500	250%	(19%)
52060: Household Expense	1,500	1,008	1,500	0%	49%
52080: Insurance	837,300	1,033,052	1,136,357	36%	10%
52140: Parts	1,000	3,423	6,000	500%	75%
52160: Maintenance	104,508	132,393	121,906	17%	(8%)
52161: Maintenance - Buildings	15,000	25,478	15,000	0%	(41%)
52170: Fuels and Lubricants	30,000	22,512	40,000	33%	78%
52180: Materials - Buildings & Improvements	10,000	25,406	10,000	0%	(61%)
52220: Laboratory Supplies	12,500	28,173	30,000	140%	6%
52240: Professional / Membership Dues	12,000	13,071	16,000	33%	22%
52250: Services and Supplies	3,000	0	3,000	0%	N/A
52260: Misc Expense	200	530	10,000	4900%	1787%
52320: Printing	20,000	43,577	35,000	75%	(20%)
52330: Office and Other Supplies	32,000	14,448	15,000	(53%)	4%
52340: Postage	3,000	2,568	13,000	333%	406%
52360: Prof. & Special Svcs - General	3,552,546	2,943,262	3,559,556	0%	21%
52370: Prof. & Special Svcs - Legal	300,000	97,069	300,000	0%	209%
52380: Prof. & Special Svcs - Tech., Eng. & Env.	32,871,698	32,620,555	34,561,293	5%	6%
52390: Prof. & Special Svcs - County	138,000	100,867	128,000	(7%)	27%
52400: Prof. & Special Svcs - IT	100,000	164,895	175,000	75%	6%
52430: Countywide System Charges	0	0	0	N/A	N/A
52440: Rents and Leases - Equipment	100,000	57,012	100,000	0%	75%
52450: Rents and Leases - Buildings & Impr.	100	30,000	24,000	23900%	(20%)
52460: Small Tools & Instruments	3,000	3,137	19,000	533%	506%
52470: Employee Benefits Systems	20,000	23,304	20,000	0%	(14%)
52480: PC Acquisition	50,000	9,587	7,500	(85%)	(22%)
52510: Director's Fees	6,000	3,800	3,800	(37%)	0%
52540: Signing & Safety Material	15,000	94	1,000	(93%)	964%
52560: Small Equipment	10,000	105,532	28,500	185%	(73%)
52570: Advertising	506,635	323,193	200,000	(61%)	(38%)
52580: Special Department Expense	10,000	2,456	2,500	(75%)	2%
52781: Employee Engagement Expense	2,500	1,922	2,500	0%	30%
52785: Training / Education	15,000	3,071	14,300	(5%)	366%
52790: Transportation and Travel	30,000	10,172	30,000	0%	195%
52800: Utilities	160,000	162,008	180,000	13%	11%
52810: Operating Materials	2,000	0	0	N/A	N/A
53020: Bond Principle	3,435,000	3,440,000	3,615,000	5%	5%
53050: Debt Issuance Costs	0	0	0	N/A	N/A
53060: Bond Interest	4,360,770	4,292,750	4,136,750	(5%)	(4%)
53190: Taxes and Assessments	426,602	470,797	316,581	(26%)	(33%)
53250: Contributions to other Agencies	287,895	287,895	295,092	2%	2%
53390: Transfer Out A-87 Costs	15,000	8,719	8,893	(41%)	2%
TOTAL	51,301,714	50,163,425	53,663,713	5%	7%

Discussion of Notable Variances

Following is a brief discussion of notable or significant budgetary variances between the estimated actual spending for FY 2025/26 and the amounts budgeted for FY 2026/27.

- Labor costs generally: 51010-51360 – increases reflect the planned hiring of additional staff and the Placer County approved cost of living adjustments for County provided staff.
- 51090: Cafeteria Plans (Non-PERS) – as part of the most recent MOU between the County of Placer and the Placer Public Employees Union, beginning July 1, 2025, non-exempt employees no longer receive contributions to a cafeteria plan. Furthermore, the annual cafeteria plan contribution for exempt County employees was increased from \$2,600 to \$5,000. As a result, the cafeteria plan cost to the WPWMA for FY 2026/27 will be a flat \$15,000 based on its current employment of three (3) exempt County employees.
- 51290: 401(k) Employer Match – WPWMA initially budgeted the 401(k) matching provision of the General Manager’s employee contract in this account, however this cost is currently being allocated to the 51210: Retirement account. Account 51290 only includes 401(k) matching for exempt County employees. The budgeted amount for FY 2026/27 represents the maximum potential matching contribution the WPWMA could be liable for, however actual costs are dictated by the actual level of contribution made by the eligible employees.
- 51380: Other Benefits – represents the WPWMA’s share of healthcare benefits for employees directly hired by the WPWMA. WPWMA direct hire employee count is expected to increase from 2.5 FTEs to 7.0 FTE in FY 2026/27.
- 52030: Clothing and Personal – increased costs for FY 2026/27 reflect the hiring of additional staff and provision of uniforms as well as a reclassification of expenses in the Public Affairs Department operating budget.
- 52161: Maintenance-Buildings – FY 2025/26 costs were associated with one time County building maintenance costs associated with electrical work near the sewer lift station and configuration and set up of the new scalehouse. Similar level of costs are not anticipated in FY 2026/27.
- 52170: Fuels and Lubricants – increased costs for FY 2026/27 reflect the internalization of operations and is discussed in greater detail in the Operations Department operating budget.
- 52180: Materials – Buildings & Improvements – WPWMA realized several costs associated with mobile gas generator replacement and plastic pipe welding equipment which are not anticipated in FY 2026/27.
- 52260: Misc Expense – increased costs for FY 2026/27 reflect the expectation of purchasing replacement office equipment/furnishings should the WPWMA take over exclusive use of the administration building.
- 52320: Printing – WPWMA anticipates a net reduction in printing costs associated with its transition to an online portal payment system and process for emailing, rather than mailing, account customer statements.
- 52340: Postage - Increased costs for FY 2026/27 reflect the reclassification of expenses in the Public Affairs Department operating budget.
- 52360: Prof & Special Services – General – Increased costs for FY 2026/27 reflect third-party costs for operation of the BioFiltro leachate pretreatment unit (Operations budget), an updated site-wide odor study (Planning & Compliance budget), and updates to the WPWMA’s website to ensure compliance with ADA requirements (Public Affairs budget).
- 52370: Prof & Special Services – Legal – Represents the contractual maximum annual cost under the WPWMA’s contract with Best Best & Krieger, LLP. FY 2025/26 actual costs are currently tracking lower than projected.

- 52380: Prof & Special Services – Technical, Engineering & Environmental – This account includes the fees paid to FCC to operate the MRF and WRSL. As a result of the contractual cost of living adjustment in both operating agreements, the MRF processing fees are expected to increase by 3.85% while the WRSL processing fees are expected to increase by 5.05%. Additionally, in FY 2026/27, less material is anticipated to be sent directly to the WRSL for burial and instead be processed at the MRF which results in a net cost increase to the WPWMA.
- 52390: Prof & Special Services – County – Annual MOU payment to the Placer County Auditor’s office and annual Placer County Local Enforcement Agency payments for the MRF and WRSL are made from this account. WPWMA anticipates the Auditor’s rate will increase from the current \$75,000 to \$100,000 (in line with prior years) and that the LEA rates will both increase by 5% from a combined ~\$25.8K to ~\$27.1K.
- 52440: Rents & Leases- Equipment – associated with heavy equipment rental identified in the Operations Department budget.
- 52460: Small Tools & Instruments – Additional details are provided in the individual Department budget discussions.
- 52560: Small Equipment – In FY 2025/26, several one-time purchases were made under this account associated with the landfill gas system and household hazardous waste operation. Similar costs are not expected in FY 2026/27.
- 52570: Advertising - Decreased costs for FY 2026/27 reflect the reclassification of expenses in the Public Affairs Department operating budget.
- 52785: Training & Education and 52790: Transportation & Travel – reflects WPWMA’s intent to have a greater agency presence at industry conferences and events.
- 53190: Taxes & Assessments – Expected reduction in costs for FY 2026/27 based on expectation of increased diversion rates achieved at the MRF, thus lower disposal quantities and associated state disposal taxes.

Capital Expenditures

The FY 2026/27 Budget includes the following capital projects aimed at improving operations and potentially increasing revenues or reducing operational costs. These projects will predominately be paid for using reserves or Rate Stabilization funds.

Expand LFG system by adding additional collection wells

To maintain regulatory compliance and potentially generate increased LFG-to-energy royalties, staff recommend the installation of up to an additional ten (10) LFG extraction wells. To reduce costs where possible, staff will prepare the design documents and perform as much of the construction as possible. Staff’s preliminary estimate for adding the 10 wells is \$200,000, which is approximately 50% of amount budgeted in previous years for the same level of well expansion. Any potential increase in royalties will be subject to the final agreement with Ameresco and the total quantity of LFG the WPWMA is able to recover on a consistent basis.

Leachate force main and electrical power extension & leachate pump upgrade

The WPWMA’s existing landfill leachate collection and conveyance system is comprised of a partial loop system that begins near the southwest corner of the WRSL in between Modules 5 and 6 and extends along the southern and eastern edge of the WRSL before terminating at the sewer manhole near the LFG blower flare station in the northern portion of the site. Connected to the force main are a series of landfill leachate pumps; two (2) of the pumps are connected to

PG&E power, two (2) are connected to solar power, and the remaining four (4) utilize portable gas-powered generators.

To improve operational functionality and resiliency, staff have designed and recommend the following improvements to the system: 1) extend the existing force main along the western edge of the facility to fully complete the piping loop, 2) extend electrical power to convert two (2) of the generator-powered sump pumps to line power, and 3) replace older pumps with newer, higher efficiency electric pumps. The total estimated cost of these efforts is approximately \$350,000.

BioFiltro leachate pretreatment system construction

At the February 12, 2026 meeting, your Board approved an agreement with BioFiltro to construct a landfill leachate pre-treatment system for a maximum cost of \$1,736,428. While construction of the project will most likely start in FY 2025/26, staff anticipate a majority of the construction costs will be realized by the WPWMA in FY 2026/27.

Module 5/13 liner system modifications

As noted in the Projects Update report provided to your Board at the February 12, 2026 meeting, staff submitted a repair and modification plan to the Water Board in December 2025 for the liner tie-in area between Modules 5 and 13 to address sub-liner water buildup. Since that time, staff have received approval from the Water Board and anticipates the liner modifications noted in the plan will be constructed in FY 2026/27. Preliminary cost estimates for this work, including the necessary third-party construction quality assurance services, is approximately \$750,000.

Western property planning and development

In December 2023, your Board entered into an agreement with Jacobs Engineering to assist with the planning and permitting of the western property for future landfill operations. The remaining funding for this work is approximately \$1.81 million.

While these efforts continue, the WPWMA is rapidly approaching a point in time where significant costs will be required to allow development to continue and ensure disposal capacity is available when it is necessary. The first of these costs is related to working with the Placer Conservation Authority to mitigate for the loss of open grassland (including agricultural space) as well as the loss of biologically sensitive areas. Preliminary estimates suggest the required mitigation costs could be approximately \$6.2 million and would cover the approximately 150 acres north of the high voltage PG&E powerlines to the driveway immediately west of the Athens-Fiddymont intersection. Paying for this required mitigation cost sooner rather than later is expected to provide the WPWMA with a better opportunity to market soils from the site thereby reducing or eliminating future costs to excavate landfill modules.

Subsequent costs include construction of a new groundwater monitoring network on the property as well as a berm and tree line along a portion of the property perimeter. These improvements will likely be constructed in subsequent fiscal years.

Compost pad repairs

A portion of the south compost pad is badly damaged and requires replacement. Staff recommend that the roughly 30-foot wide section be fully replaced and reconstructed to serve as a dedicated vehicle drive lane to accommodate fully loaded transport vehicles as well as emergency response equipment. Staff are negotiating a cost sharing arrangement with FCC, however since the WPWMA will design and directly hire a contractor to perform the work, the full estimated design and construction cost of \$710,000 has been included in the budget.

Compost pond enhanced aeration system

At the March 13, 2025 meeting, your Board approved the First Amendment to the Landfill Design and Permitting Agreement with Jacobs Engineering that included evaluation and design of an enhanced aeration system to reduce the potential for odors from the south compost pond. The estimated cost for constructing the design prepared by Jacob’s is estimated at \$700,000.

Facility striping and signage

With MRF construction nearing completion, which have resulted in significant changes to vehicle flow patterns and material unloading areas, staff recommend developing and implementing a robust pavement striping, facility signage, and wayfinding program to improve customer ease, convenience, and safety when using the facility. A preliminary figure of \$300,000 has been budgeted for these improvements.

Administrative office parking lot expansion

To address the limited parking availability for WPWMA staff and visitors, and to accommodate planned increases in WPWMA staffing levels, an 18-spot parking lot expansion located slightly northwest of the administration building will be constructed. Where possible, WPWMA will utilize internal labor to reduce the costs associated with the work. The engineering estimate for this work is \$153,000.

Bond Debt Service & Covenants

In September 2022, the WPWMA issued \$97,445,000 in revenue bonds. Of this amount, \$88,830,000 was used to fund major renovations to the MRF to meet SB 1383 (Series A) and \$8,615,000 was used to fund construction of Module 6 at the WRSB (Series B).

The average debt service on the bonds (principal and interest) is approximately \$7.75 million. This annual debt service is based on a 20-year loan period; however, the bonds were structured to allow for early retirement of the Series B bonds beginning July 2027 and the Series A bonds beginning July 2032.

The two main budgetary elements to which the WPWMA must adhere for compliance with the bond rate covenants are:

- Generate sufficient gross revenue, without use of Rate Stabilization funds, to cover 100% of the annual operating expenses including debt service; and
- Generate sufficient net revenue, which can include the use of Rate Stabilization funds, equal to at least 25% of the annual debt service amount (coverage ratio).

Based on these two provisions, for FY 2026/27, the WPWMA must generate at least **\$53,663,713** in gross revenues and demonstrate at least **\$1,937,938** in net revenues after making all debt service payments and before taking capital costs into account.

The following summarizes the annual debt service costs for the Series A and Series B bonds and the first call date when early repayment can occur.

Description	Series A		Series B		Total	
	FY2025/26	FY2026/27	FY2025/26	FY2026/27	FY2025/26	FY2026/27
Principal	3,135,000	3,295,000	305,000	320,000	3,440,000	3,615,000
Interest	3,916,000	3,759,250	392,750	377,500	4,308,750	4,136,750
Total	7,051,000	7,054,250	697,750	697,500	7,748,750	7,751,750
First Call Date	July 2032		July 2027			

Department Specific Discussion and Budget Summaries

Following are high-level overviews of each of the WPWMA's five departments:

- Administration
- Operations
- Engineering
- Planning & Compliance
- Public Affairs

Department summaries include current year accomplishments and goals for the next fiscal year, and the department's budgeted and estimated expenses. A discussion of the notable variances, both budgetary year-over-year changes and next year's budget to the current year's estimated actual expenses are presented following each departmental budget summary.

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DEPARTMENT Administration

ROLE

Provide executive management and agency oversight, financial management and accounting, and general administrative support to the other departments.

STAFFING

Labor counts for the current fiscal year and next fiscal year are presented in the table below and delineated by County provided and WPWMA hired classifications.

Classification	FY 2025/26		FY 2026/27
	Allocated	Filled	Allocation
County provided	4	4	4
WPWMA hired	2	2.5	3
Total	6	6.5	7

The WPWMA's Administration Department intends on converting an existing part-time accounting allocation to a full-time allocation in the upcoming fiscal year.

CURRENT FISCAL YEAR ACCOMPLISHMENTS

- Created a WPWMA Employee Personnel policy adopted by the Board in November 2025.
- Negotiated and secured third-party human resources services and designed and implemented an employee benefits program, building the foundational administrative infrastructure needed to recruit, onboard, and retain WPWMA's growing independent workforce.
- Released an RFP for Beneficial Use of Landfill Gas, which will provide a significant increase in annual revenue for the WPWMA.
- Enhanced the working relationship with WPWMA's contract MRF and landfill operations contractor. Established a structure allowing for collaboration and a more unified approach.
- Rollout and implementation of account customer online payment portal. The portal significantly reduces staff labor, material, and postage costs associated with issuing monthly billing statements to WPWMA's roughly 750 account customers.
- Hired two WPWMA (non-Placer County) employees; a Business Operations Specialist who will serve as an executive level administrative employee as well as the WPWMA's Clerk of the Board and a part-time accounting assistant.

NEXT FISCAL YEAR INITIATIVES/GOALS

Following are initiatives and goals for the Administration Department for FY 2026/27 and the designation of the applicable strategic goal and/or budget initiative.

<u>Description</u>	<u>Strategic Goal</u>	<u>Budget Initiative</u>
<ul style="list-style-type: none">• Develop a diversified revenue strategy to reduce WPWMA's dependence on tipping fees by identifying and pursuing alternative revenue channels	2	3,4

<ul style="list-style-type: none"> • Ensure that the MRF becomes a CalRecycle recognized High Diversion Organics Waste Facility, meeting SB 1383 material diversion requirements. 	4	4
<ul style="list-style-type: none"> • Continue to move the WPWMA towards the goal of becoming a stand-alone independent organization. 	6	6
<ul style="list-style-type: none"> • Create a high-level, multi-year plan regarding land use, circular economy/compatible technologies including an analysis of costs, benefits, barriers, and opportunities. 	2,5	3,5
<ul style="list-style-type: none"> • Convert part-time accounting staff position to full-time position to assist with the full internalization of all accounting-related functions of the WPWMA. This position is a WPWMA (non-Placer County) position 	5	6
<ul style="list-style-type: none"> • Develop a WPWMA-specific procurement policy addressing topics including conducting requests for proposals, requests for bids, sole sourcing services, contract renewal guidelines, delegated spending authority and purchase limits, etc. 	6	6
<ul style="list-style-type: none"> • Identify and implement methods to reduce credit card processing fees relative to total credit card revenues received. 	5	3

FISCAL YEAR 2026/27 OPERATING BUDGET³ Administration

Expense	FY 2025/26		FY 2026/27	% Increase/(Decrease)	
	Budgeted	Est. Actual	Budgeted	Budgeted	Est. Actual
51010: Wages and Salaries	670,088	720,014	887,283	32%	23%
51040: Overtime and Call Back Pay	560	394	547	(2%)	39%
51090: Cafeteria Plans (Non-PERS)	24,635	11,360	10,000	(59%)	(12%)
51120: Uniform Allowance	0	0	0	N/A	N/A
51210: Retirement	178,031	192,527	214,523	20%	11%
51220: Payroll Taxes	51,262	47,100	67,877	32%	44%
51240: Other Postemployment Benefits	19,618	3,963	3,963	(80%)	0%
51290: 401(k) Employer Match	19,058	2,767	10,000	(48%)	261%
51310: Employee Group Insurance	127,133	104,262	119,373	(6%)	14%
51360: Workers Comp Insurance	2,401	1,300	2,376	(1%)	83%
51380: Other Benefits	37,235	41,465	66,103	78%	59%
52030: Clothing and Personal	0	0	0	N/A	N/A
52040: Communication Services Expense	592	425	576	(3%)	36%
52050: Food	1,000	3,120	2,500	150%	(20%)
52060: Household Expense	0	0	250	N/A	N/A
52080: Insurance	209,325	258,263	294,611	41%	14%
52140: Parts	0	0	0	N/A	N/A
52160: Maintenance	0	398	500	N/A	26%
52161: Maintenance - Buildings	3,750	6,369	3,889	4%	(39%)
52170: Fuels and Lubricants	1,250	1,205	1,296	4%	8%
52180: Materials - Buildings & Improvements	0	0	0	N/A	N/A
52220: Laboratory Supplies	0	0	0	N/A	N/A
52240: Professional / Membership Dues	4,000	6,575	4,000	0%	(39%)
52250: Services and Supplies	750	0	778	4%	N/A
52260: Misc Expense	200	530	10,000	4900%	1787%
52320: Printing	5,000	10,395	5,000	0%	(52%)
52330: Office and Other Supplies	8,000	3,612	3,889	(51%)	8%
52340: Postage	3,000	2,568	3,000	0%	17%
52360: Prof. & Special Svcs - General	1,014,526	1,081,264	1,025,556	1%	(5%)
52370: Prof. & Special Svcs - Legal	75,000	24,267	77,778	4%	221%
52380: Prof. & Special Svcs - Tech., Eng. & Env.	0	0	0	(100%)	N/A
52390: Prof. & Special Svcs - County	138,000	100,867	128,000	(7%)	27%
52400: Prof. & Special Svcs - IT	25,000	41,224	45,370	81%	10%
52430: Countywide System Charges	0	0	0	N/A	N/A
52440: Rents and Leases - Equipment	0	0	0	N/A	N/A
52450: Rents and Leases - Buildings & Impr.	0	30,000	24,000	N/A	(20%)
52460: Small Tools & Instruments	0	0	0	N/A	N/A
52470: Employee Benefits Systems	5,000	5,826	5,185	4%	(11%)
52480: PC Acquisition	12,500	2,397	1,944	(84%)	(19%)
52510: Director's Fees	6,000	3,800	3,800	(37%)	0%
52540: Signing & Safety Material	0	0	0	N/A	N/A
52560: Small Equipment	0	0	0	N/A	N/A
52570: Advertising	0	0	0	N/A	N/A
52580: Special Department Expense	10,000	2,456	2,500	(75%)	2%
52781: Employee Engagement Expense	625	481	648	4%	35%
52785: Training / Education	3,750	323	1,500	(60%)	365%
52790: Transportation and Travel	7,500	696	5,000	(33%)	619%
52800: Utilities	0	0	0	N/A	N/A
52810: Operating Materials	0	0	0	N/A	N/A
53020: Bond Principle	3,435,000	3,440,000	3,615,000	5%	5%
53050: Debt Issuance Costs	0	0	0	N/A	N/A
53060: Bond Interest	4,360,770	4,292,750	4,136,750	(5%)	(4%)
53190: Taxes and Assessments	691	691	711	3%	3%
53250: Contributions to other Agencies	287,895	287,895	295,092	2%	2%
53390: Transfer Out A-87 Costs	3,750	2,180	2,306	(39%)	6%
Total	10,752,893	10,735,729	11,083,472	3%	3%

Discussion of Notable Variances

Following is a brief discussion of notable or significant budgetary variances between the estimated actual spending for FY 2025/26 and the amounts budgeted for FY 2026/27.

³ Although the payment of bond principle is not technically an operating expense, it has been presented in the operating expense summary as it will influence cash flow and must be accounted for when establishing the tipping fee structure.

- Labor costs generally; 51010-51360 – increases reflect the planned hiring of additional staff and the Placer County approved cost of living adjustments for County provided staff.
- 51290: 401(k) Employer Match – reflects 401(k) matching for the two (2) exempt County employees in the Administration Department. The budgeted amount for FY 2026/27 represents the maximum potential matching contribution the WPWMA could be liable for, however, actual costs are dictated by the actual level of contribution made by these eligible employees.
- 52260: Misc Expense – Increased costs for FY 2026/27 reflect the expectation of purchasing replacement office equipment/furnishings should the WPWMA take over exclusive use of the administration building.
- 52320: Printing – Anticipated reduction in printing costs associated with implementation of an online customer payment portal and converting from mailed customer statements to emailed statements.
- 52370: Prof & Special Services – Legal – Contractual maximum annual cost under the WPWMA's contract with Best Best & Krieger, LLP prorated to the department based on headcount.
- 52390: Prof & Special Services – County – Annual MOU payment to the Placer County Auditor's office and annual Placer County Local Enforcement Agency payments for the MRF and WRSL are made from this account. WPWMA anticipates the Auditor's rate will increase from the current \$75,000 to \$100,000 (in line with prior years) and that the LEA rates will both increase by 5% from a combined ~\$25.8K to ~\$27.1K.
- 52450: Rents and Leases – Buildings & Improvements – Captures delivery and installation cost of portable offices in FY 2025/26 and monthly rent of same in FY 2026/27.
- 52785: Training & Education and 52790: Transportation & Travel – reflects WPWMA's intent to have a greater agency presence at industry conferences and events.

DEPARTMENT Operations

ROLE

WPWMA Operations Department oversees landfill gas and leachate management of Western Regional Sanitary Landfill as well as all scalehouse operations and transactions. Operations staff review all on-site operations for potential internalization to reduce costs and improve regulatory responsibility. Operations staff look to optimize on-site revenue generation through additional recyclable materials flows or leasing out underutilized WPWMA property.

STAFFING

Labor counts for the current fiscal year and next fiscal year are presented in the table below and delineated by County-provided and WPWMA hired classifications.

Classification	FY 2025/26		FY 2026/27 Allocation
	Allocated	Filled	
County provided	11	8	11
WPWMA hired	0	0	2
Total	11	8	13

CURRENT FISCAL YEAR ACCOMPLISHMENTS

- Successfully saw the internalization of heavy equipment operations concerning landfill gas and leachate management realizing an estimated cost savings of \$300,000 compared to subcontracting the work.
- Directly graded WPWMA's landfill final closure's long term soil stockpile of approximately 100 acres to manage erosion control and stormwater management for the next two decades.
- Procured five directly owned WPWMA vehicles eliminating the need for recurring annual leasing of Placer County vehicles.

NEXT FISCAL YEAR INITIATIVES/GOALS

Following are initiatives and goals for the Operations Department for FY 2026/27 in alignment with the WPWMA's strategic goals and budget initiatives.

<u>Description</u>	Strategic Budget	
	<u>Goal</u>	<u>Initiative</u>
• Internalize additional operations tasks and internalize projects to justify the recruitment of the newest WPWMA landfill systems operator.	5	6
• Expand WRSL's wellfield through the internal construction of additional landfill gas extraction wells with the design provided by WPWMA Engineering.	4	6
• Complete WRSL's leachate force main for improved landfill leachate management and disposal.	4	6
• Complete a long-term lease with a Member Agency hauler for the establishment of a Corp Yard on WPWMA's currently underutilized western property, adding revenue for WPWMA and improve waste servicing for the community.	2	5

FISCAL YEAR 2026/27 OPERATING BUDGET Operations

Expense	FY 2025/26		FY 2026/27	% Increase/(Decrease)	
	Budgeted	Est. Actual	Budgeted	Budgeted	Est. Actual
51010: Wages and Salaries	737,110	668,105	911,685	24%	36%
51040: Overtime and Call Back Pay	8,585	30,710	25,319	195%	(18%)
51090: Cafeteria Plans (Non-PERS)	38,798	6,079	0	N/A	N/A
51120: Uniform Allowance	3,575	3,250	3,900	9%	20%
51210: Retirement	240,417	228,212	276,898	15%	21%
51220: Payroll Taxes	56,389	49,125	69,744	24%	42%
51240: Other Postemployment Benefits	58,531	9,197	9,909	(83%)	8%
51290: 401(k) Employer Match	3,845	0	0	(100%)	N/A
51310: Employee Group Insurance	140,346	230,450	173,585	24%	(25%)
51360: Workers Comp Insurance	24,064	17,559	22,820	(5%)	30%
51380: Other Benefits	0	0	7,800	N/A	N/A
52030: Clothing and Personal	6,000	5,058	6,000	0%	19%
52040: Communication Services Expense	3,286	2,928	3,787	15%	29%
52050: Food	0	12	0	N/A	(100%)
52060: Household Expense	1,500	1,008	1,250	(17%)	24%
52080: Insurance	383,763	473,482	505,048	32%	7%
52140: Parts	1,000	3,423	5,000	400%	46%
52160: Maintenance	10,289	27,998	20,000	94%	(29%)
52161: Maintenance - Buildings	6,875	19,109	6,667	(3%)	(65%)
52170: Fuels and Lubricants	27,292	19,901	37,222	36%	87%
52180: Materials - Buildings & Improvements	10,000	25,406	10,000	0%	(61%)
52220: Laboratory Supplies	12,500	0	0	N/A	N/A
52240: Professional / Membership Dues	3,000	0	3,500	17%	N/A
52250: Services and Supplies	1,375	0	1,333	(3%)	N/A
52260: Misc Expense	0	0	0	N/A	N/A
52320: Printing	15,000	30,638	25,000	67%	(18%)
52330: Office and Other Supplies	14,667	6,622	6,667	(55%)	1%
52340: Postage	0		0	N/A	N/A
52360: Prof. & Special Svcs - General	1,763,020	1,097,745	1,614,000	(8%)	47%
52370: Prof. & Special Svcs - Legal	137,500	44,490	133,333	(3%)	200%
52380: Prof. & Special Svcs - Tech., Eng. & Env.	32,871,698	32,620,555	34,561,293	5%	6%
52390: Prof. & Special Svcs - County	0	0	0	N/A	N/A
52400: Prof. & Special Svcs - IT	45,833	75,577	77,778	70%	3%
52430: Countywide System Charges	0		0	N/A	N/A
52440: Rents and Leases - Equipment	100,000	57,012	100,000	0%	75%
52450: Rents and Leases - Buildings & Impr.	100	0	0	N/A	N/A
52460: Small Tools & Instruments	3,000	3,137	7,000	133%	123%
52470: Employee Benefits Systems	9,167	10,681	8,889	(3%)	(17%)
52480: PC Acquisition	22,917	4,394	3,333	(85%)	(24%)
52510: Director's Fees	0	0	0	N/A	N/A
52540: Signing & Safety Material	10,000	94	1,000	(90%)	964%
52560: Small Equipment	10,000	105,532	10,000	0%	(91%)
52570: Advertising	0	0	0	N/A	N/A
52580: Special Department Expense	0	0	0	N/A	N/A
52781: Employee Engagement Expense	1,146	881	1,111	(3%)	26%
52785: Training / Education	6,875	288	5,000	(27%)	1636%
52790: Transportation and Travel	13,750	1,801	10,000	(27%)	455%
52800: Utilities	160,000	162,008	180,000	13%	11%
52810: Operating Materials	2,000	0	0	N/A	N/A
53020: Bond Principle	0	0	0	N/A	N/A
53050: Debt Issuance Costs	0	0	0	N/A	N/A
53060: Bond Interest	0	0	0	N/A	N/A
53190: Taxes and Assessments	277,324	401,297	230,685	(17%)	(43%)
53250: Contributions to other Agencies	0	0	0	N/A	N/A
53390: Transfer Out A-87 Costs	6,875	3,996	3,953	(43%)	(1%)
Total	37,249,411	36,447,760	39,080,507	5%	7%

Discussion of Notable Variances

Following is a brief discussion of notable or significant budgetary variances between the estimated actual spending for FY 2025/26 and the amounts budgeted for FY 2026/27.

- Labor costs generally; 51010-51360 – increases reflect the planned hiring of additional staff and the Placer County approved cost of living adjustments for County provided staff.

- 51090: Cafeteria Plans (Non-PERS) – as part of the most recent MOU between the County of Placer and the Placer Public Employees Union, beginning July 1, 2025, non-exempt employees no longer receive contributions to a cafeteria plan.
- 52040: Communication Expense – associated with adding additional cell phone accounts for planned staff increases.
- 52160: Maintenance – approximately \$6,000 in FY 2025/26 spent on customer modifications to scalehouse software. Similar modifications not anticipated for FY 2026/27
- 52161: Maintenance-Buildings – FY 2025/26 costs were associated with one time County building maintenance costs associated with electrical work near the sewer lift station and configuration and set up of the new scalehouse. Similar level of costs are not anticipated in FY 2026/27.
- 52170: Fuels and Lubricants – increased costs for FY 2026/27 reflect the internalization of operations and is discussed in greater detail in the Operations Department operating budget.
- 52180: Materials – Buildings & Improvements – WPWMA realized several costs associated with mobile gas generator replacement and plastic pipe welding equipment which is not anticipated in FY 2026/27.
- 52260: Misc Expense – increased costs for FY 2026/27 reflect the expectation of purchasing replacement office equipment/furnishings should the WPWMA take over exclusive use of the administration building.
- 52360: Prof & Special Services – General – net increased cost associated with 1) lower than expected landfill gas operations cost in FY 2025/26, and 2) operation of the BioFiltro wastewater pretreatment system following completion of construction in mid FY 2026/27.
- 52370: Prof & Special Services – Legal – Represents the contractual maximum annual cost under the WPWMA's contract with Best Best & Krieger, LLP. FY 2025/26 actual costs tracking lower than projected.
- 52380: Prof & Special Services – Technical, Engineering & Environmental – This account includes the fees paid to FCC to operate the MRF and WRSL. As a result of the contractual cost of living adjustment in both operating agreements, the MRF processing fees are expected to increase by 3.85% while the WRSL processing fees are expected to increase by 5.05%. Additionally, in FY 2026/27, less material is anticipated to be sent directly to the WRSL for burial and instead be processed at the MRF which results in a net cost increase to the WPWMA.
- 52440: Rents & Leases- Equipment – associated with heavy equipment rental associated with performing landfill gas and leachate conveyance system upgrades and preliminary grading/sitework of the planned Recology corporation yard on the western property.
- 52560: Small Equipment – In FY 2025/26, several one-time purchases were made under this account associated with the landfill gas system. Similar costs are not expected in FY 2026/27.
- 52785: Training & Education and 52790: Transportation & Travel – reflects WPWMA's intent to have a greater agency presence at industry conferences and events.
- 53190: Taxes & Assessments – Expected reduction in costs for FY 2026/27 based on expectation of increased diversion rates achieved at the MRF, thus lower disposal quantities and associated state disposal taxes.

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DEPARTMENT Engineering

ROLE

Provide Engineering oversight and review for all site infrastructure upgrades and new construction. Complete designs and plans for internal capital projects. Also provide engineering assistance/deliverables to other departments as needed for daily operations or compliance/permitting purposes. Manage all as-builts and site maps for the facility.

STAFFING

Labor counts for the current fiscal year and next fiscal year are presented in the table below and delineated by County-provided and WPWMA hired classifications.

Classification	FY 2025/26		FY 2026/27 Allocation
	Allocated	Filled	
County provided	2	2	2
WPWMA hired	1	0	1
Total	3	2	3

CURRENT FISCAL YEAR ACCOMPLISHMENTS

- Began providing internal designs for various capital projects, resulting in savings of over \$100,000 when compared to estimated consultant agreement costs.
- Oversaw the completion of the MRF Upgrade Project, the largest capital project in the history of the WPWMA.
- Started development of a WPWMA-specific Construction specification and detail booklet.
- On track to hire a third Engineer, a record high for the WPWMA, displaying the growth as well as potential for the internalization of Engineering plans/deliverables.

NEXT FISCAL YEAR INITIATIVES/GOALS

Following are initiatives and goals for the Engineering Department for FY 2026/27 and the designation of the applicable strategic goal and/or budget initiative.

<u>Description</u>	Strategic Budget	
	<u>Goal</u>	<u>Initiative</u>
• Internalize enough Engineering work to justify the entire pay & labor package for the newest WPWMA Engineer hire.	5	6
• Internally design two capital improvements projects, manage the bidding process, and oversee the construction without the use of consultants.	4	6
• Develop a formal 10-year Capital Improvement Plan	4	5, 6
• Near completion of a WPWMA site standards/specifications booklet. This would include standard construction details, site general specifications, and standard technical specifications	5	5, 6
• Initiate and begin an agreement for the soil borrow project on the western property to offset costs of landfill module development	2	5

FISCAL YEAR 2026/27 OPERATING BUDGET Engineering

Expense	FY 2025/26		FY 2026/27	% Increase/(Decrease)	
	Budgeted	Est. Actual	Budgeted	Budgeted	Est. Actual
51010: Wages and Salaries	281,070	264,760	372,445	33%	41%
51040: Overtime and Call Back Pay	1,689	2,793	2,960	75%	6%
51090: Cafeteria Plans (Non-PERS)	14,056	2,062	0	N/A	N/A
51120: Uniform Allowance	0	0	0	N/A	N/A
51210: Retirement	87,102	92,560	100,292	15%	8%
51220: Payroll Taxes	21,502	19,280	28,492	33%	48%
51240: Other Postemployment Benefits	13,186	2,033	1,982	(85%)	(3%)
51290: 401(k) Employer Match	1,989	0	0	N/A	N/A
51310: Employee Group Insurance	53,516	46,663	70,913	33%	52%
51360: Workers Comp Insurance	1,333	972	1,416	6%	46%
51380: Other Benefits	0	0	7,800	N/A	N/A
52030: Clothing and Personal	650	0	975	50%	N/A
52040: Communication Services Expense	1,298	1,282	1,927	48%	50%
52050: Food	0	0	0	N/A	N/A
52060: Household Expense	0	0	0	N/A	N/A
52080: Insurance	69,775	86,088	126,262	81%	47%
52140: Parts	0	0	0	N/A	N/A
52160: Maintenance	17,677	33,688	39,700	125%	18%
52161: Maintenance - Buildings	1,250	0	1,667	33%	N/A
52170: Fuels and Lubricants	417	402	556	33%	38%
52180: Materials - Buildings & Improvements	0	0	0	N/A	N/A
52220: Laboratory Supplies	0	0	0	N/A	N/A
52240: Professional / Membership Dues	3,000	2,240	3,500	17%	56%
52250: Services and Supplies	250	0	333	33%	N/A
52260: Misc Expense	0	0	0	N/A	N/A
52320: Printing	0	0	0	N/A	N/A
52330: Office and Other Supplies	2,667	1,204	1,667	(38%)	38%
52340: Postage	0	0	0	N/A	N/A
52360: Prof. & Special Svcs - General	277,000	411,299	145,000	(48%)	(65%)
52370: Prof. & Special Svcs - Legal	25,000	8,089	33,333	33%	312%
52380: Prof. & Special Svcs - Tech., Eng. & Env.	0	0	0	N/A	N/A
52390: Prof. & Special Svcs - County	0	0	0	N/A	N/A
52400: Prof. & Special Svcs - IT	8,333	13,741	19,444	133%	42%
52430: Countywide System Charges	0	0	0	N/A	N/A
52440: Rents and Leases - Equipment	0	0	0	N/A	N/A
52450: Rents and Leases - Buildings & Impr.	0	0	0	N/A	N/A
52460: Small Tools & Instruments	0	0	2,000	N/A	N/A
52470: Employee Benefits Systems	1,667	1,942	2,222	33%	14%
52480: PC Acquisition	4,167	799	833	(80%)	4%
52510: Director's Fees	0	0	0	N/A	N/A
52540: Signing & Safety Material	0	0	0	N/A	N/A
52560: Small Equipment	0	0	13,500	N/A	N/A
52570: Advertising	0	0	0	N/A	N/A
52580: Special Department Expense	0	0	0	N/A	N/A
52781: Employee Engagement Expense	208	160	278	33%	73%
52785: Training / Education	1,250	2,000	2,000	60%	0%
52790: Transportation and Travel	2,500	2,386	5,000	100%	110%
52800: Utilities	0	0	0	N/A	N/A
52810: Operating Materials	0	0	0	N/A	N/A
53020: Bond Principle	0	0	0	N/A	N/A
53050: Debt Issuance Costs	0	0	0	N/A	N/A
53060: Bond Interest	0	0	0	N/A	N/A
53190: Taxes and Assessments	0	0	0	N/A	N/A
53250: Contributions to other Agencies	0	0	0	N/A	N/A
53390: Transfer Out A-87 Costs	1,250	727	988	(21%)	36%
Total	893,801	997,168	987,485	10%	(1%)

Discussion of Notable Variances

Following is a brief discussion of notable or significant budgetary variances between the estimated actual spending for FY 2025/26 and the amounts budgeted for FY 2026/27.

- Labor costs generally; 51010-51360 – increases reflect the planned hiring of one additional staff member and the Placer County approved cost of living adjustments for County provided staff.

- 51090: Cafeteria Plans (Non-PERS) – as part of the most recent MOU between the County of Placer and the Placer Public Employees Union, beginning July 1, 2025, non-exempt employees no longer receive contributions to a cafeteria plan.
- 52030: Clothing and Personal – budgeted amount for FY 2026/27 represents total annual boot allowance for the department; no boot purchases were made by engineering staff in FY 2025/26.
- 52040: Communication Expense – associated with adding an additional cell phone account for the planned hiring of a staff member.
- 52360: Prof & Special Services – General – net decrease in cost reflects reduced reliance on third-party contractors and consultants and a move towards internalization of engineering and design work.
- 52370: Prof & Special Services – Legal – Represents the contractual maximum annual cost under the WPWMA's contract with Best Best & Krieger, LLP. FY 2025/26 actual costs tracking lower than projected.
- 52560: Small Equipment – includes purchase of a new drone for aerial mapping and associated support equipment.

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DEPARTMENT Planning & Compliance

ROLE

The WPWMA's Planning and Compliance staff are responsible for ensuring continued adherence to all applicable laws, regulations, permit conditions, contractual obligations, and mitigation measures, as well as preparing environmental documents and permits for future operations on the WPWMA's expansion properties.

STAFFING

Labor counts for the current fiscal year and next fiscal year are presented in the table below and delineated by County-provided and WPWMA hired classifications.

Classification	FY 2025/26		FY 2026/27 Allocation
	Allocated	Filled	
County provided	3	3	3
WPWMA hired	0	0	0
Total	3	3	3

CURRENT FISCAL YEAR ACCOMPLISHMENTS

- Created new Planning & Compliance department
- Hired a third department employee (Environmental Resources Specialist)
- Successfully closed out \$9.6 million CalRecycle organics grant will all funds received
- Initiated discussions with the Placer Conservation Agency to begin activities on the WPWMA's western property

NEXT FISCAL YEAR INITIATIVES/GOALS

Following are initiatives and goals for the Planning & Compliance Department for FY 2026/27 in alignment with the WPWMA's strategic goals and budget initiatives.

<u>Description</u>	<u>Strategic Goals</u>	<u>Budget Initiatives</u>
• Internalize remediation projects and stormwater management	4, 5	6
• Complete mitigation process for the WPWMA's western property to allow for new landfill development	4	5
• Identify and secure additional grant funding	2, 5	1
• Complete south compost pond odor mitigation project	4	6
• Conduct facility-wide odor study	1, 4	--

FISCAL YEAR 2026/27 OPERATING BUDGET Planning & Compliance

Expense	FY 2025/26		FY 2026/27	% Increase/(Decrease)	
	Budgeted	Est. Actual	Budgeted	Budgeted	Est. Actual
51010: Wages and Salaries	360,298	383,492	398,174	11%	4%
51040: Overtime and Call Back Pay	1,709	7,254	7,268	325%	0%
51090: Cafeteria Plans (Non-PERS)	21,618	3,006	0	N/A	N/A
51120: Uniform Allowance	0	0	0	N/A	N/A
51210: Retirement	133,959	133,934	139,202	4%	4%
51220: Payroll Taxes	27,563	28,084	30,460	11%	8%
51240: Other Postemployment Benefits	19,939	3,049	2,973	(85%)	(3%)
51290: 401(k) Employer Match	0	0	0	N/A	N/A
51310: Employee Group Insurance	68,601	97,793	75,812	11%	(22%)
51360: Workers Comp Insurance	850	573	766	(10%)	34%
51380: Other Benefits	0	0	0	N/A	N/A
52030: Clothing and Personal	975	244	975	0%	299%
52040: Communication Services Expense	1,396	1,282	1,367	(2%)	7%
52050: Food	0	0	0	N/A	N/A
52060: Household Expense	0	0	0	N/A	N/A
52080: Insurance	104,663	129,132	126,262	21%	(2%)
52140: Parts	0	0	1,000	N/A	N/A
52160: Maintenance	58,048	68,883	59,206	2%	(14%)
52161: Maintenance - Buildings	1,875	0	1,667	(11%)	N/A
52170: Fuels and Lubricants	625	603	556	(11%)	(8%)
52180: Materials - Buildings & Improvements	0	0	0	N/A	N/A
52220: Laboratory Supplies	0	28,173	30,000	N/A	6%
52240: Professional / Membership Dues	1,000	447	2,000	100%	348%
52250: Services and Supplies	375	0	333	(11%)	N/A
52260: Misc Expense	0	0	0	N/A	N/A
52320: Printing	0	0	0	N/A	N/A
52330: Office and Other Supplies	4,000	1,806	1,667	(58%)	(8%)
52340: Postage	0	0	0	N/A	N/A
52360: Prof. & Special Svcs - General	398,000	279,177	500,000	26%	79%
52370: Prof. & Special Svcs - Legal	37,500	12,134	33,333	(11%)	175%
52380: Prof. & Special Svcs - Tech., Eng. & Env.	0	0	0	N/A	N/A
52390: Prof. & Special Svcs - County	0	0	0	N/A	N/A
52400: Prof. & Special Svcs - IT	12,500	20,612	19,444	56%	(6%)
52430: Countywide System Charges	0	0	0	N/A	N/A
52440: Rents and Leases - Equipment	0	0	0	N/A	N/A
52450: Rents and Leases - Buildings & Impr.	0	0	0	N/A	N/A
52460: Small Tools & Instruments	0	0	5,000	N/A	N/A
52470: Employee Benefits Systems	2,500	2,913	2,222	(11%)	(24%)
52480: PC Acquisition	6,250	1,198	833	(87%)	(30%)
52510: Director's Fees	0	0	0	N/A	N/A
52540: Signing & Safety Material	0	0	0	N/A	N/A
52560: Small Equipment	0	0	5,000	N/A	N/A
52570: Advertising	0	0	0	N/A	N/A
52580: Special Department Expense	0	0	0	N/A	N/A
52781: Employee Engagement Expense	313	240	278	(11%)	16%
52785: Training / Education	1,875	0	1,800	(4%)	N/A
52790: Transportation and Travel	3,750	1,947	5,000	33%	157%
52800: Utilities	0	0	0	N/A	N/A
52810: Operating Materials	0	0	0	N/A	N/A
53020: Bond Principle	0	0	0	N/A	N/A
53050: Debt Issuance Costs	0	0	0	N/A	N/A
53060: Bond Interest	0	0	0	N/A	N/A
53190: Taxes and Assessments	148,587	68,809	85,185	(43%)	24%
53250: Contributions to other Agencies	0	0	0	N/A	N/A
53390: Transfer Out A-87 Costs	1,875	1,090	988	(47%)	(9%)
Total	1,420,642	1,275,874	1,538,772	8%	21%

Discussion of Notable Variances

Following is a brief discussion of notable or significant budgetary variances between the estimated actual spending for FY 2025/26 and the amounts budgeted for FY 2026/27.

- **51090: Cafeteria Plans (Non-PERS)** – as part of the most recent MOU between the County of Placer and the Placer Public Employees Union, beginning July 1, 2025, non-exempt employees no longer receive contributions to a cafeteria plan.

- 52030: Clothing and Personal – budgeted amount for FY 2026/27 represents total annual boot allowance for the department; one member of the department made a boot purchase in FY 2025/26.
- 52160: Maintenance – approximately \$5,000 in FY 2025/26 spent on of the pH monitoring system at the sewer lift station. Similar modifications not anticipated for FY 2026/27.
- 52240: Professional/Membership Dues – includes registration renewal for registered environmental health specialist licenses and annual dues for industry trade associations.
- 52360: Prof & Special Services – General – net increase in cost associated with conducting an updated sitewide odor source analysis and quantification study; the last study was conducted in 2014 and no longer is representative of facility operations.
- 52370: Prof & Special Services – Legal – Represents the contractual maximum annual cost under the WPWMA's contract with Best Best & Krieger, LLP. FY 2025/26 actual costs tracking lower than projected.
- 52460: Small Tools & Instruments and 52560: Small Equipment – includes funding for periodic replacement of consumable elements for monitoring and reporting pH at the sewer lift station in compliance with South Placer Wastewater Authority discharge permit requirements.
- 52785: Training & Education and 52790: Transportation & Travel – reflects WPWMA's intent to have a greater agency presence at industry conferences and events.
- 53190: Taxes & Assessments – anticipated net increase associated annual permit renewal fees.

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DEPARTMENT Public Affairs

ROLE

The WPWMA's Public Affairs staff are responsible for outreach, education, and advocacy that promotes the WPWMA's unique recycling programs, sustainability, and development of a local circular economy. This includes facility tours, events, K-12 and public education, social media, websites, media relations, community relations, and partnership opportunities.

STAFFING

Labor counts for the current fiscal year and next fiscal year are presented in the table below and delineated by County-provided and WPWMA hired classifications.

Classification	FY 2025/26		FY 2026/27 Allocation
	Allocated	Filled	
County provided	1	1	1
WPWMA hired	1	0	1
Total	2	1	2

CURRENT FISCAL YEAR ACCOMPLISHMENTS

- Received two awards for the WPWMA's website (from California Association of Public Information Officials & Association of Marketing and Communications Professionals), for new features including the "Trash Tutor".
- Increased WPWMA's social media impressions by 132% and followers by 29.5%
- Welcomed more than 2,130 residents, elected officials, businesses & entrepreneurs to the WPWMA for tours and special events; a 250% increase from the previous year.
- Launched a Customer Service Survey to solicit direct feedback on facility operations, signage and wayfinding, programs and services, aimed to provide much-needed improvement to the WPWMA's customer experience and provide important perspectives directly from customers that can be implemented.
- Recruited for the largest Circular Economy Innovation Competition yet, seeing a 256% increase in applications in 2026 compared to previous years.

NEXT FISCAL YEAR INITIATIVES/GOALS

Following are initiatives and goals for the Public Affairs Department for FY 2026/27 in alignment with the WPWMA's strategic goals and budget initiatives.

<u>Description</u>	<u>Strategic Goals</u>	<u>Budget Initiatives</u>
• Achieving mandated regulatory compliance for website(s) due to new legislation and regulations (ADA & Brown Act changes).	1, 6	--
• Design and execute site-wide signage & wayfinding program.	1, 4	--
• Launch new events and programs as requested by customers and community members, such as Composting Workshops.	1	--
• Reach 5,000 local students through education programs & tours.	1	--
• Execute two regional stakeholder-aligned projects or programs.	1, 2, 4, 6	--

FISCAL YEAR 2026/27 OPERATING BUDGET Public Affairs

Expense	FY 2025/26		FY 2026/27	% Increase/(Decrease)	
	Budgeted	Est. Actual	Budgeted	Budgeted	Est. Actual
51010: Wages and Salaries	135,033	118,489	191,850	42%	62%
51040: Overtime and Call Back Pay	0	0	0	N/A	N/A
51090: Cafeteria Plans (Non-PERS)	6,230	5,128	5,000	(20%)	(2%)
51120: Uniform Allowance	0	0	0	N/A	N/A
51210: Retirement	46,517	35,333	47,128	1%	33%
51220: Payroll Taxes	10,330	9,217	14,676	42%	59%
51240: Other Postemployment Benefits	6,593	1,016	1,982	(70%)	95%
51290: 401(k) Employer Match	2,826	0	5,000	77%	N/A
51310: Employee Group Insurance	25,710	13,590	36,528	42%	169%
51360: Workers Comp Insurance	612	382	647	6%	69%
51380: Other Benefits	0	0	7,800	N/A	N/A
52030: Clothing and Personal	325	0	4,000	1131%	N/A
52040: Communication Services Expense	928	851	904	(2%)	6%
52050: Food	0	1,184	1,000	N/A	(16%)
52060: Household Expense	0	0	0	N/A	N/A
52080: Insurance	69,775	86,088	84,175	21%	(2%)
52140: Parts	0	0	0	N/A	N/A
52160: Maintenance	18,494	1,426	2,500	(86%)	75%
52161: Maintenance - Buildings	1,250	0	1,111	(11%)	N/A
52170: Fuels and Lubricants	417	402	370	(11%)	(8%)
52180: Materials - Buildings & Improvements	0	0	0	N/A	N/A
52220: Laboratory Supplies	0	0	0	N/A	N/A
52240: Professional / Membership Dues	1,000	3,810	3,000	200%	(21%)
52250: Services and Supplies	250	0	222	(11%)	N/A
52260: Misc Expense	0	0	0	N/A	N/A
52320: Printing	0	2,544	5,000	N/A	97%
52330: Office and Other Supplies	2,667	1,204	1,111	(58%)	(8%)
52340: Postage	0	0	10,000	N/A	N/A
52360: Prof. & Special Svcs - General	100,000	73,778	275,000	N/A	273%
52370: Prof. & Special Svcs - Legal	25,000	8,089	22,222	(11%)	175%
52380: Prof. & Special Svcs - Tech., Eng. & Env.	0	0	0	N/A	N/A
52390: Prof. & Special Svcs - County	0	0	0	N/A	N/A
52400: Prof. & Special Svcs - IT	8,333	13,741	12,963	56%	(6%)
52430: Countywide System Charges	0	0	0	N/A	N/A
52440: Rents and Leases - Equipment	0	0	0	N/A	N/A
52450: Rents and Leases - Buildings & Impr.	0	0	0	N/A	N/A
52460: Small Tools & Instruments	0	0	5,000	N/A	N/A
52470: Employee Benefits Systems	1,667	1,942	1,481	(11%)	(24%)
52480: PC Acquisition	4,167	799	556	(87%)	(30%)
52510: Director's Fees	0	0	0	N/A	N/A
52540: Signing & Safety Material	5,000	0	0	N/A	N/A
52560: Small Equipment	0	0	0	N/A	N/A
52570: Advertising	506,635	323,193	200,000	(61%)	(38%)
52580: Special Department Expense	0	0	0	N/A	N/A
52781: Employee Engagement Expense	208	160	185	(11%)	16%
52785: Training / Education	1,250	460	4,000	220%	770%
52790: Transportation and Travel	2,500	3,343	5,000	100%	50%
52800: Utilities	0	0	0	N/A	N/A
52810: Operating Materials	0	0	0	N/A	N/A
53020: Bond Principle	0	0	0	N/A	N/A
53050: Debt Issuance Costs	0	0	0	N/A	N/A
53060: Bond Interest	0	0	0	N/A	N/A
53190: Taxes and Assessments	0	0	0	N/A	N/A
53250: Contributions to other Agencies	0	0	0	N/A	N/A
53390: Transfer Out A-87 Costs	1,250	727	659	(47%)	(9%)
Total	984,967	706,895	951,071	(3%)	35%

Discussion of Notable Variances

Following is a brief discussion of notable or significant budgetary variances between the estimated actual spending for FY 2025/26 and the amounts budgeted for FY 2026/27.

- Labor costs generally; 51010-51360 – increases reflect the planned hiring of additional staff and the Placer County approved cost of living adjustments for County provided staff.
- 51290: 401(k) Employer Match –The budgeted amount for FY 2026/27 represents the maximum potential matching contribution for the department.

- 52030: Clothing and Personal – costs associated with facility tour-related safety clothing and promotional t-shirts. Previously, these costs were captured under Account 52570: Advertising.
- 52320: Printing – costs associated with non-permanent event and facility signage and other similar printed outreach materials. Previously, these costs were captured under Account 52570: Advertising.
- 52340: Postage - costs associated with direct mail outreach efforts and any other costs associated with shipping by WPWMA. Previously, these costs were captured under Account 52570: Advertising.
- 52360: Prof & Special Services – General – includes costs for upgrades to WPWMA's website and Board meeting video capture to comply with recent changes to the Americans with Disabilities Act and for engaging a third-party for public affairs and advocacy services.
- 52370: Prof & Special Services – Legal – Represents the contractual maximum annual cost under the WPWMA's contract with Best Best & Krieger, LLP. FY 2025/26 actual costs tracking lower than projected.
- 52460: Small Tools & Instruments – includes funding for photography and videography equipment to reduce reliance on personal owned equipment.
- 52560: Small Equipment – In FY 2025/26, several one-time purchases were made under this account associated with the landfill gas system and household hazardous waste operation. Similar costs are not expected in FY 2026/27.
- 52570: Advertising - Decreased costs for FY 2026/27 reflect the reclassification of expenses as noted herein.
- 52785: Training & Education and 52790: Transportation & Travel – reflects WPWMA's intent to have a greater agency presence at industry conferences and events.

Reserve and Rate Stabilization Fund Balances

The WPWMA's Operating Fund currently includes five separate reserve accounts as described below. Several of the accounts are designated as restricted use accounts such that the WPWMA cannot use the monies for discretionary purposes.

1. **Fixed Asset Acquisition:** (Unrestricted). Typically used for MRF related improvements including equipment purchase or replacement. Funds can be used subject to approval by the WPWMA Board.
2. **Road Improvement:** (Restricted). The result of mitigation measures identified in past Environmental Impact Reports and codified in WPWMA's Conditional Use Permits. Requires contribution to the fund of \$0.06 per ton for each ton of waste received at the WPWMA's facility and dedicated to Placer County-initiated improvements to Athens Avenue. Available funds can be requested by Placer County for qualifying road projects at any time.
3. **HHW Closure:** (Restricted). Requirement of California Code of Regulations Title 22 that sufficient funds are maintained to cover the closure costs of the WPWMA's household hazardous waste facilities. The closure cost estimate is annually adjusted pursuant to California Code of Regulations Title 22, Section 67450.13 using the Gross National Product Implicit Price Deflator.
4. **Imprest Cash:** (Restricted). Represents the change fund used by WPWMA staff when operating the scalehouses. Fund comprised of \$3,000 maintained in the administrative offices for conversion of larger to smaller denominations and \$800 to each of the WPWMA eight (8) scalehouse staff positions.
5. **Contingencies:** (Unrestricted). Typically used for WRSL related improvements including liner and cover installation or repair. Funds can be used subject to approval by the WPWMA Board.
6. **Rate Stabilization:** (Unrestricted). Any remaining unspent funds at the end of a fiscal year, not otherwise dedicated to the other reserve funds, are moved to the Rate Stabilization fund. These monies can be used subject to approval by the WPWMA Board except for compliance with the bond covenant requiring the WPWMA set rates to generate sufficient revenue to cover all operational expenses.

The following balances reflect best estimates of each reserve account balance at the close of FY 2025/26 and the projected contribution to, or use of, reserves for FY 2026/27. Total decrease in reserves of \$11,010,895 (a 25.8% decrease) with \$30,442 (10.1% increase) to restricted use accounts and \$11,041,337 (26.0% decrease) to unrestricted use accounts.

Description	Classification	FY 2025/26 Balance	FY 2026/27		% Increase (Decrease)
			Contribution/Use)	Balance	
Fixed Asset Acquisition (Ops)	Unrestricted	369,125	0	369,125	0.0%
Road Improvement (Ops)	Restricted	249,401	28,948	278,349	11.6%
HHW Closure (Ops)	Restricted	42,926	1,494	44,420	3.5%
Imprest Cash (Ops)	Restricted	9,400	0	9,400	0.0%
Contingencies (Ops)	Unrestricted	7,480,000	(1,700,000)	5,780,000	(22.7%)
Rate Stabilization (Ops)	Unrestricted	34,604,376	(9,341,337)	25,263,039	(27.0%)
Subtotal	Restricted	301,727	30,442	332,168	10.1%
Subtotal	Unrestricted	42,453,501	(11,041,337)	31,412,164	(26.0%)
Total		42,755,228	(11,010,895)	31,744,332	(25.8%)

Odor Mitigation Fund

On December 9, 2019, the WPWMA and County of Placer formally entered into a Memorandum of Understanding (MOU) related to the County's proposal to revise allowable land uses in the Sunset Area to allow for residential development and to reduce the previously established 1-mile residential buffer around the WPWMA's properties to 2,000 feet. The MOU includes a methodology for, and commitment by, the County to provide funding to the WPWMA to aid in reducing facility related odors over time.

The MOU includes the following funding mechanisms:

1. All County refuse handling contracts serving residential units within the Sunset Area and Placer Ranch Specific Plan area (subsequently renamed Placer One) will include provisions to collect a surcharge of up to \$250,000 annually, prorated based on the actual residential buildout within the area as of December 31st of the prior year. This provision became active on the California State University System's acquisition of the university site located southwest of the WPWMA's facility July 9, 2021 and will remain in force and effect for a period of forty (40) years. The unit fees noted herein are subject to an inflationary adjustment based on changes to the West Region Consumer Price Index for All Urban Consumers up to a maximum increase of two percent (2%) per year.
2. The County will assess and collect the following fees from developers at the time of building permit issuance and are subject to an inflationary adjustment based on annual changes to the Engineering News Record 20-City construction cost inflation index (ENR 20-City CCI) for the month of March and which become effective July 1 of each year.
 - a. \$340.00 per residential unit
 - b. \$0.25 per square foot for non-residential uses
3. The County will maintain all collected funds and transmit funds to the WPWMA upon receipt of expenses actually incurred in implementing the Tier 1 efforts identified in the MOU or other efforts/capital improvements identified by the WPWMA subject to the following limitations:
 - a. The modified operations or capital improvements are equivalent to or more efficient at reducing odors than the operations or capital improvements initially identified in the MOU.
 - b. The WPWMA Board adopts any modified operations or capital improvements by formal action in a public hearing.
 - c. The WPWMA provides the County CEO at least seven (7) days prior written notice of the planned public hearing.

The Placer Ranch Specific Plan, exclusive of any uses associated with the California State University extension campus, includes 5,636 residential dwelling units and 5,440,513 square feet of non-residential floor space (*Sunset Area Plan/Placer Ranch Specific Plan Draft EIR, Table 3-4, December 2018*).

Based on actual permit activity, collection of applicable fees began in April 2025. No data is available at this time for estimates of permit activity or resident occupancy for FY 2026/27, therefore the following table does not include estimates of changes to this fund balance beyond what has been reported to WPWMA by Placer County. As of **March 31, 2026**, the balance of the fund is **\$98,491.65** as detailed in the table below.

Capital Improvement Fund					
Description		Base Year (2019)	FY 2024/25	FY 2025/26	Total
Residential	Unit Rate	340.00	410.06	416.63	
	Quantity (units)	0	34	203	237
	Value	0	13,942.04	84,549.61	98,491.65
Non-Residential	Unit Rate	0.25	0.31	0.32	
	Quantity (sq ft)	0	0	0	0
	Value	0	0	0	0
Operations & Maintenance Fund					
Residential service	Unit Rate	2.57	2.73	2.79	
	Quantity (units)	0	0	0	0
	Value	0	0	0	0
Total Value		0	13,942.04	84,549.61	98,491.65

SECTION 5



SELF INSURANCE FUND

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Prior to FY 2005/06, the WPWMA dedicated a portion of the tipping fees it received towards the Self Insurance fund. Beginning in FY 2005/06, the WPWMA ceased this contribution; since that time, continued revenue contributions to the fund have been solely based on earned interest on the total fund balance.

Similarly, since FY 2022/23, the WPWMA has not utilized any of the proceeds from this fund nor does it plan to do so in FY 2026/27.

Following is the Self Insurance Fund Budget for FY 2025/26 and FY 2026/27:

	FY 2025/26		FY 2026/27	% Increase/(Decrease)	
	Budgeted	Est. Actual	Budgeted	Budgeted	Est. Actual
REVENUES					
42005: Fair Market Value Adj.	0	0	0	N/A	N/A
42010: Investment Income	131,311	320,177	193,922	48%	(39%)
46250: Solid Waste Disposal	0	0	0	N/A	N/A
Reserve Cancellations	0	0	0	N/A	N/A
Total Revenue	131,311	320,177	193,922	48%	(39%)
EXPENSES					
52360: Prof. Svcs - General	0	0	0	N/A	N/A
52370: Prof. Svcs - Legal	0	0	0	N/A	N/A
52380: Prof. Svcs - Tech., Eng. & Env.	0	0	0	N/A	N/A
52390: Prof. Svcs - County	0	0	0	N/A	N/A
53140: Judgements & Damages	0	0	0	N/A	N/A
55550: Transfer to Operating Fund	0	0	0	N/A	N/A
Total Expenses	0	0	0	N/A	N/A
Contribution to Reserves	131,311	320,177	193,922	48%	(39%)
RESERVES	5,967,374	6,156,239	6,350,161	6.4%	3.2%

SUMMARY OF NOTABLE BUDGETARY VARIANCES

During FY 2025/26, the WPWMA realized greater investment income revenue than initially projected. For FY 2026/27, WPWMA remains cautious regarding market returns and is projecting an average annual return of 3.2%.

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SECTION 6



CLOSURE/POSTCLOSURE FUND

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CalRecycle and State Water Resources Control Board regulations pertaining to the operation of the WRSL require the WPWMA to establish, maintain and periodically update a closure, postclosure and corrective action fund for the WRSL.

The purpose of the fund is to ensure sufficient resources are available⁴ to: 1) install final cover and remaining landfill gas system components (closure), 2) provide for all required monitoring and maintenance during the statutory 30-year postclosure period (postclosure) and 3) provide funding for any necessary corrective action due to a release from the landfill (corrective action). Annually, the WPWMA expends a portion of the estimated costs associated with these activities commensurate with the cumulative volume of airspace consumed.

Prior to FY 2024/25, the WPWMA annually expensed the incremental difference in the closure, postclosure, and corrective action funds. Beginning in FY 2024/25, the WPWMA formally amended its process via Resolution 24-05 that allowed the WPWMA to meet the postclosure and corrective action costs requirements via an ongoing pledge of revenue of tipping fees. At the end of a fiscal year, if these pledged revenues were not required, the expense in each of these categories was reduced to zero and the budgeted amount classified as “retained earnings” and presented as a source of revenue for the following fiscal year. This enabled the WPWMA to comply with the applicable regulations while limiting the direct impact on tipping fee revenues.

Following is the Closure/Postclosure Fund Budget for FY 2025/26 and FY 2026/27:

	FY 2025/26		FY 2026/27	% Increase/(Decrease)	
	Budgeted	Est. Actual	Budgeted	Budgeted	Est. Actual
REVENUES					
Retained Earnings	1,505,394	1,508,139	2,127,538	41%	41%
42005: Fair Market Value Adj.	0	0	0	N/A	N/A
42010: Investment Income	369,320	652,758	528,659	43%	(19.0%)
46250: Solid Waste Disposal	338,589	321,941	316,073	(6.6%)	(1.8%)
Reserve Cancellations	0	0	0	N/A	N/A
Total Revenue	2,213,603	2,482,838	2,972,270	34%	20%
EXPENSES					
Closure Cost Liability Adj.	22,275	355,300	782,684	3,414%	120%
Postclosure Costs Pledge of Revenue	801,375	0	823,814	2.8%	N/A
Corrective Action Pledge of Revenue	429,416	0	441,508	2.8%	N/A
RETAINED EARNINGS	960,470	2,127,538	924,264	(3.8%)	(56%)
CLOSURE COST LIABILITY	16,449,809	16,782,834	17,565,518	6.8%	4.7%

SUMMARY OF NOTABLE BUDGETARY VARIANCES

The most notable variance between the FY 2025/26 budgeted and estimated actual costs as well as between the FY 2025/26 estimated actual costs and FY 2026/27 budgeted amount are reflection of the higher-than-expected consumption of landfill airspace. WPWMA had expected the MRF improvements project, and resulting increase in material diversion rates, to be completed by December 2025. The improvements and associated sustained increase in material diversion rates are expected by January 2027.

⁴ This funding is required to be made available to the state in the unlikely event the WPWMA abandons the WRSL without conducting the required closure/postclosure activities. While the WPWMA cannot utilize these funds directly for the required activities, as portions of the WRSL are “closed” and postclosure activities occur (in the future), the WPWMA’s liability will be reduced. Theoretically, at the end of the 30-year postclosure period, all funding set aside in conformance with the regulations will be recovered by the WPWMA and available for other non-landfill related uses.

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APPENDIX A



BUDGET & FINANCIAL FORECAST

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EXHIBIT A

OPERATIONS FUND

	2025/26 Budget	2025/26 Estimated	2026/27 Budget	Notes
<u>SOURCES OF FUNDS</u>				
42005: Fair Market Value Adjustment	0	0	0	
42010: Investment Income				
Interest/Investment Income	837,480	1,162,931	1,109,986	
Bond related Interest Income	290,747	500,488	290,747	
42030: Rents and Concessions				
Rent	95,042	99,102	220,292	
Royalties	413,088	273,708	1,500,000	
44270: State Aid - Other Programs	3,997,286	2,886,434	70,000	
46240: Road and Street Services	28,962	29,159	28,948	
46250: Solid Waste Disposal	50,468,847	50,974,169	50,836,223	
46430: Insurance Settlements	0	174	0	
48030: Miscellaneous	50,000	864,741	1,694,000	
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	
49060: Contributions from Other Funds: Odor Mitigation				
PRSP towards Capital Improvements	0	0	0	
PRSP towards Operations and Maintenance	0	0	0	
SAP towards Capital Improvements	0	0	0	
SAP towards Operations and Maintenance	0	0	0	
49140: Bond Proceeds	5,373,765	2,894,036	0	
Reserve Cancellations				
Fixed Asset Acquisition	0	850,000	0	
Road Improvement	0	0	0	
HHW Closure	0	0	0	
Imprest Cash	0	0	0	
Contingencies	1,500,000	4,074,428	1,700,000	
Rate Stabilization	0	0	9,341,337	
TOTAL SOURCES OF FUNDS	63,055,217	64,609,370	66,791,533	
<u>USES OF FUNDS</u>				
Ongoing Operations	51,101,714	50,163,425	53,663,713	
Major Construction Projects	9,553,765	3,231,662	13,097,378	
Land Acquisition	0	0	0	
Contribution to Reserves				
Fixed Asset Acquisition	0	0	0	
Road Improvement	28,962	29,159	28,948	
HHW Closure	1,443	1,443	1,494	
Imprest Cash	0	0	0	
Contingencies	0	0	0	
Odor Mitigation	0	0	0	
Rate Stabilization	2,369,333	11,183,681	0	
Auditor's Year End Adjustment	0	0	0	
	0			
TOTAL USES OF FUNDS	63,055,217	64,609,370	66,791,533	
<u>OPERATING FUND RESERVE BALANCES</u>				
Fixed Asset Acquisition	1,219,125	369,125	369,125	
Road Improvement	247,935	249,401	278,349	
HHW Closure	42,926	42,926	44,420	
Imprest Cash	9,400	9,400	9,400	
Contingencies	6,304,428	7,480,000	5,780,000	
Rate Stabilization	22,491,931	34,604,376	25,263,039	
TOTAL OPERATING FUND RESERVE BALANCES	30,315,744	42,755,228	31,744,332	

APPROPRIATIONS BY ACCOUNT	2025/26	2025/26	2026/27	Notes
	Budget	Estimated	Budget	
51010: Wages and Salaries	2,183,599	2,154,861	2,775,241	
51040: Overtime and Call Back Pay	12,543	41,152	36,132	
51090: Cafeteria Plans (Non-PERS)	105,337	27,636	15,000	
51120: Uniform Allowance	3,575	3,250	3,900	
51210: Retirement	686,026	682,566	782,869	
51220: Payroll Taxes	167,045	152,805	212,306	
51240: Other Postemployment Benefits	117,866	19,258	20,808	
51290: 401(k) Employer Match	27,718	2,767	15,000	
51310: Employee Group Insurance	415,305	492,757	478,840	
51360: Workers Comp Insurance	29,260	20,785	28,075	
51380: Other Benefits	37,235	41,465	89,503	
52030: Clothing and Personal	7,950	5,302	11,950	
52040: Communication Services Expense	7,500	6,769	8,560	
52050: Food	1,000	4,316	3,500	
52060: Household Expense	1,500	1,008	1,500	
52080: Insurance	837,300	1,033,052	1,136,357	
52140: Parts	1,000	3,423	6,000	
52160: Maintenance	104,508	132,393	121,906	
52161: Maintenance - Buildings	15,000	25,478	15,000	
52170: Fuels and Lubricants	30,000	22,512	40,000	
52180: Materials - Buildings & Improvements	10,000	25,406	10,000	
52220: Laboratory Supplies	12,500	28,173	30,000	
52240: Professional / Membership Dues	12,000	13,071	16,000	
52250: Services and Supplies	3,000	0	3,000	
52260: Misc Expense	200	530	10,000	
52320: Printing	20,000	43,577	35,000	
52330: Office and Other Supplies	32,000	14,448	15,000	
52340: Postage	3,000	2,568	13,000	
52360: Prof. & Special Svcs - General	3,552,546	2,943,262	3,559,556	
52370: Prof. & Special Svcs - Legal	300,000	97,069	300,000	
52380: Prof. & Special Svcs - Tech., Eng. & Env.	32,871,698	32,620,555	34,561,293	
52390: Prof. & Special Svcs - County	138,000	100,867	128,000	
52400: Prof. & Special Svcs - IT	100,000	164,895	175,000	
52440: Rents and Leases - Equipment	100,000	57,012	100,000	
52450: Rents and Leases - Buildings & Improvements	100	30,000	24,000	
52460: Small Tools & Instruments	3,000	3,137	19,000	
52470: Employee Benefits Systems	20,000	23,304	20,000	
52480: PC Acquisition	50,000	9,587	7,500	
52510: Director's Fees	6,000	3,800	3,800	
52540: Signing & Safety Material	15,000	94	1,000	
52560: Small Equipment	10,000	105,532	28,500	
52570: Advertising	506,635	323,193	200,000	
52580: Special Department Expense	10,000	2,456	2,500	
52781: Employee Engagement Expense	2,500	1,922	2,500	
52785: Training / Education	15,000	3,071	14,300	
52790: Transportation and Travel	30,000	10,172	30,000	
52800: Utilities	160,000	162,008	180,000	
52810: Operating Materials	2,000	0	0	
53020: Bond Principle	3,435,000	3,440,000	3,615,000	
53050: Debt Issuance Costs	0	0	0	
53060: Bond Interest	4,360,770	4,292,750	4,136,750	
53190: Taxes and Assessments	426,602	470,797	316,581	
53250: Contributions to other Agencies	287,895	287,895	295,092	
53390: Transfer Out A-87 Costs	15,000	8,719	8,893	
54410: Land	0	0	0	
54430: Buildings and Improvements	4,078,954	2,062,965	0	
54450: Equipment	1,844,811	410,409	200,000	
54470: Infrastructure	2,230,000	160,000	7,750,000	
54480: Land Improvements	3,274,428	598,288	5,147,378	
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	0	0	0	
TOTAL APPROPRIATIONS	62,729,907	53,395,087	66,761,091	
SUMMARY OF APPROPRIATIONS				
Related to Ongoing Operations	51,301,714	50,163,425	53,663,713	
Related to Construction Projects	11,428,193	3,231,662	13,097,378	
Related to Land Acquisition	0	0	0	

SUB-ACCOUNT DETAIL	2025/26 Budget	2025/26 Estimated	2026/27 Budget	Notes
52360: Prof. & Special Svcs - General				
2810: Financial Services	826,526	869,572	867,016	
2880: Administration	0	10,425	13,540	
2900: Audit Costs	20,000	19,000	20,000	
2920: Aerial Surveys and Mapping Services	2,000	2,400	10,000	
2940: Consulting Services	217,400	119,777	574,000	
2950: Professional Engineering Services	2,318,620	1,739,821	1,950,000	
2977: Website Services	0	0	0	
3020: Armored Car Services	18,000	18,598	15,000	
3045: Temporary Worker Services	150,000	163,669	110,000	
52380: Prof. & Special Svcs - Tech., Eng. & Env.				
3140: Building Maintenance, Installation & Repairs	25,000	14,650	25,000	
3180: MRF Operations	29,847,543	30,005,222	31,796,444	
3190: Landfill Operations	2,958,654	2,569,016	2,698,848	
3320: Environmental and Ecological Services	40,000	31,667	40,000	
3322: Hazardous Waste (Temporary HHW events)	500	0	1,000	
53190: Taxes and Assessments				
4870: Taxes and Assessments - Disposal Taxes	277,324	401,297	230,685	
4870: Taxes and Assessments - Property Taxes	691	691	711	
4870: Taxes and Assessments - Permit & Regulatory Fees	133,587	68,809	70,185	
4870: Taxes and Assessments - Fines and Penalties	15,000	0	15,000	
MAJOR CONSTRUCTION PROJECTS	426,602			
54430: Buildings and Improvements				
Building Expansions, Retrofits and Modifications	4,423,154	2,062,965		MRF upgrades by FCC
Old Maintenance Retrofit	450,000	0		
Other		0		
54450: Equipment				
MRF Equipment	1,294,811			
LFG Equipment	75,000	56,815	200,000	Additional LFG wells
Composting Systems				
Information and Communications Technology	325,000	203,595		SCADA upgrades
Security Systems	0			
Vehicles	150,000	149,999		WPWMA owned passenger trucks
Misc Equipment				
54470: Infrastructure				
Power		0	0	
Water				
Leachate/Sewage	1,030,000	0	350,000	Leachate force main and pump upgrades
LFG Wells and Piping	200,000	160,000		LFG System Upgrades/solar pumps at sumps
Composting Systems		0	710,000	Compost pad repairs
Facility striping and signage			300,000	
West Property Development/Mitigation	1,000,000	0	6,390,000	PCCP Mitigation fees
54480: Land Improvements				
Liner Systems	400,000	0	750,000	Module 5/13 Separation Liner
Cover Systems	300,000	22,018		Module 16 Cover investigation and repair
Compost Pads and Ponds	500,000	0	700,000	South compost pond odor control upgrade
GW Remediation & Leachate Pretreatment		338,000	1,736,428	CAP delineation and BioFiltro construction
Administrative Office Improvements		0	153,000	Administrative offices parking lot expansion
Western Property Permitting	3,419,099	238,271	1,807,950	Permitting and preliminary development
MAJOR CONSTRUCTION PROJECTS TOTAL	15,799,180	3,231,662	13,097,378	

TIPPING FEE STRUCTURE	2025/26 Budget	2025/26 Estimated	2026/27 Budget	Notes
TIPPING FEE STRUCTURE				
Tipping Fee (\$ per ton)				
MSW	109.25	109.25	109.25	
C&D	109.25	109.25	109.25	
Sludge and Mixed Inerts	62.25	62.25	62.25	
Green Waste	85.00	85.00	85.00	
Wood Waste	60.00	60.00	60.00	
Food Waste	85.00	85.00	85.00	
Inerts	65.50	65.50	65.50	
H2O Sludge	12.50	12.50	12.50	
Treated Wood Waste	228.50	228.50	228.50	
Bulk Tires	248.75	248.75	248.75	
Tipping Fee (\$ per cubic yard)				
MSW	25.25	25.25	25.25	
C&D	25.25	25.25	25.25	
Green Waste	20.00	20.00	20.00	
Wood Waste	17.50	17.50	17.50	
Inerts	65.50	65.50	65.50	
Tipping Fee (\$ per unit)				
Appliances	11.00	11.00	11.00	
CFC Devices	46.50	46.50	46.50	
Car Tires	5.25	5.25	5.25	
Truck Tires	25.25	25.25	25.25	
Tractor Tires	99.75	99.75	99.75	
MATERIAL QUANTITIES				
MSW				
Tonnage	257,901	274,223	275,868	
Yardage	95,405	92,469	0	
C&D				
Tonnage	102,736	89,301	88,631	
Yardage	37,739	40,080	131,555	
Sludge and Mixed Inerts	4,792	5,364	5,364	
Green Waste				
Tonnage	56,554	58,862	57,102	
Yardage	29,721	19,081	19,272	
Wood Waste				
Tonnage	8,228	6,091	6,000	
Yardage	4,900	2,259	2,225	
Food Waste	3,579	3,511	3,651	
Inerts				
Tonnage	18,806	18,652	17,719	
Yardage	6,436	3,525	3,349	
Appliances	7,819	7,023	6,672	
CFC Devices	4,367	4,821	4,580	
Tires				
Car	7,200	6,712	6,376	
Truck	119	80	76	
Tractor	29	92	87	
Bulk Tonnage	77	12	11	
H2O Sludge	1,207	1,571	1,492	
Treated Wood Waste	89	72	68	

EXHIBIT B

CLOSURE / POSTCLOSURE FUND	2025/26 Budget	2025/26 Estimated	2026/27 Budget	Notes
<u>SOURCES OF FUNDS</u>				
Retained Earnings	1,505,394	1,508,139	2,127,538	
42005: Fair Market Value Adjustment	0	0	0	
42010: Investment Income	369,320	652,758	528,659	
46250: Solid Waste Disposal	338,589	321,941	316,073	
49060: Contributions from Other Funds: Operating	0	0	0	
General Reserve Cancellations	0	0	0	
<u>TOTAL SOURCES OF FUNDS</u>	2,213,603	2,482,838	2,972,270	
<u>USES OF FUNDS</u>				
Closure Cost Liability Adjustment	22,275	355,300	782,684	
Postclosure Costs Pledge of Revenue	801,375	0	823,814	
Corrective Action Pledge of Revenue	429,482	0	441,508	
Contribution to General Reserves	0	0	0	
Contribution to Operating Fund	0	0	0	
Retained Earnings	960,470	2,127,538	924,264	
<u>TOTAL USES OF FUNDS</u>	1,253,132	355,300	2,048,005	
CLOSURE/POSTCLOSURE FUND BALANCE				
Closure/Postclosure Liability	16,449,809	16,782,834	17,565,518	
General Reserves	0	0	0	
TOTAL CLOSURE/POSTCLOSURE FUND BALANCE	16,449,809	16,782,834	17,565,518	
SELF INSURANCE FUND				
	2025/26 Budget	2025/26 Estimated	2026/27 Budget	
<u>SOURCES OF FUNDS</u>				
Retained Earnings	0	0	0	
42005: Fair Market Value Adjustment	0	0	0	
42010: Investment Income	131,311	320,177	193,922	
46250: Solid Waste Disposal	0	0	0	
Future Occurances Reserve Cancellations	0	0	0	
<u>TOTAL SOURCES OF FUNDS</u>	131,311	320,177	193,922	
<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	131,311	320,177	193,922	
Retained Earnings	0	0	0	
<u>TOTAL USES OF FUNDS</u>	131,311	320,177	193,922	
SELF INSURANCE RESERVE BALANCE				
Reserve for Future Occurances	5,967,374	6,156,239	6,350,161	

EXHIBIT C

	2025/26	2026/27	2027/28	2028/29	2029/30
OPERATIONS FUND					
<u>SOURCES OF FUNDS</u>					
42005: Fair Market Value Adjustment	0	0	0	0	0
42010: Investment Income					
Interest/Investment Income	1,162,931	1,109,986	869,727	681,349	707,374
Bond related Interest Income	500,488	290,747	290,747	290,747	290,747
42030: Rents and Concessions					
Rent	99,102	220,292	96,688	98,622	100,594
Royalties	273,708	1,500,000	1,500,000	1,500,000	1,500,000
44270: State Aid - Other Programs	2,886,434	70,000	30,000	30,000	30,000
46240: Road and Street Services	29,159	28,948	29,293	29,635	29,993
46250: Solid Waste Disposal	50,974,169	50,836,223	52,670,978	53,716,182	55,039,146
46430: Insurance Settlements	174	0	0	0	0
48030: Miscellaneous	864,741	1,694,000	100,000	100,000	100,000
49040: Gain/Loss from Fixed Asset Disposal	0	0	0	0	0
49060: Contributions from Other Funds: Closure/Postclosure	0	0	0	0	0
49060: Contributions from Other Funds: Self Insurance	0	0	0	0	0
49060: Contributions from Other Funds: Odor Mitigation					
PRSP towards Capital Improvements	0	0	0	0	0
PRSP towards Operations and Maintenance	0	0	0	0	0
SAP towards Capital Improvements	0	0	0	0	0
SAP towards Operations and Maintenance	0	0	0	0	0
49140: Bond Proceeds	2,894,036	0	0	0	0
Reserve Cancellations					
Fixed Asset Acquisition	850,000	0	0	0	0
Road Improvement	0	0	0	0	0
HHW Closure	0	0	0	0	0
Imprest Cash	0	0	0	0	0
Contingencies	4,074,428	1,700,000	0	0	0
Rate Stabilization	0	9,341,337	6,895,000	0	0
TOTAL SOURCES OF FUNDS	64,609,370	66,791,533	62,482,433	56,446,535	57,797,854
<u>USES OF FUNDS</u>					
Ongoing Operations	50,163,425	53,663,713	61,375,621	55,455,091	57,014,186
Major Construction Projects	3,231,662	13,097,378	0	0	0
Land Acquisition	0	0	0	0	0
Contribution to Reserves					
Fixed Asset Acquisition	0	0	0	250,000	0
Road Improvement	29,159	28,948	29,293	29,635	29,993
HHW Closure	1,443	1,494	1,546	1,600	1,656
Imprest Cash	0	0	0	0	0
Contingencies	0	0	0	500,000	500,000
Odor Mitigation	0	0	0	0	0
Rate Stabilization	11,183,681	0	1,075,972	210,209	252,020
Auditor's Year End Adjustment	0	0	0	0	0
TOTAL USES OF FUNDS	64,609,370	66,791,533	62,482,432	56,446,535	57,797,854
OPERATING FUND RESERVE BALANCES					
Fixed Asset Acquisition	369,125	369,125	369,125	619,125	619,125
Road Improvement	249,401	278,349	307,642	337,277	367,270
HHW Closure	42,926	44,420	45,966	47,566	49,222
Imprest Cash	9,400	9,400	9,400	9,400	9,400
Contingencies	7,480,000	5,780,000	5,780,000	6,280,000	6,780,000
Rate Stabilization	34,604,376	25,263,039	19,444,011	19,654,220	19,906,240
TOTAL OPERATING FUND RESERVE BALANCES	42,755,228	31,744,332	25,956,144	26,947,588	27,731,256

APPROPRIATIONS BY ACCOUNT	2025/26	2026/27	2027/28	2028/29	2029/30
51010: Wages and Salaries	2,154,861	2,775,241	2,886,251	3,001,701	3,121,769
51040: Overtime and Call Back Pay	41,152	36,132	37,577	39,080	40,643
51090: Cafeteria Plans (Non-PERS)	27,636	15,000	15,600	16,224	16,873
51120: Uniform Allowance	3,250	3,900	3,900	3,900	3,900
51210: Retirement	682,566	782,869	814,183	846,751	880,621
51220: Payroll Taxes	152,805	212,306	220,798	229,630	238,815
51240: Other Postemployment Benefits	19,258	20,808	21,640	22,506	23,406
51290: 401(k) Employer Match	2,767	15,000	15,000	15,000	15,000
51310: Employee Group Insurance	492,757	478,840	497,994	517,914	538,630
51360: Workers Comp Insurance	20,785	28,075	29,198	30,366	31,581
51380: Other Benefits	41,465	89,503	93,083	96,806	100,679
52030: Clothing and Personal	5,302	11,950	12,189	12,433	12,681
52040: Communication Services Expense	6,769	8,560	8,731	8,906	9,084
52050: Food	4,316	3,500	3,570	3,641	3,714
52060: Household Expense	1,008	1,500	1,530	1,561	1,592
52080: Insurance	1,033,052	1,136,357	1,249,993	1,374,992	1,512,491
52140: Parts	3,423	6,000	6,120	6,242	6,367
52160: Maintenance	132,393	121,906	123,930	125,995	128,102
52161: Maintenance - Buildings	25,478	15,000	15,300	15,606	15,918
52170: Fuels and Lubricants	22,512	40,000	40,800	41,616	42,448
52180: Materials - Buildings & Improvements	25,406	10,000	10,200	10,404	10,612
52220: Laboratory Supplies	28,173	30,000	30,600	31,212	31,836
52240: Professional / Membership Dues	13,071	16,000	16,320	16,646	16,979
52250: Services and Supplies	0	3,000	3,060	3,121	3,184
52260: Misc Expense	530	10,000	10,200	10,404	10,612
52320: Printing	43,577	35,000	35,700	36,414	37,142
52330: Office and Other Supplies	14,448	15,000	15,300	15,606	15,918
52340: Postage	2,568	13,000	13,260	13,525	13,796
52360: Prof. & Special Svcs - General	2,943,262	3,559,556	3,107,331	3,169,462	3,233,617
52370: Prof. & Special Svcs - Legal	97,069	300,000	306,000	312,120	318,362
52380: Prof. & Special Svcs - Tech., Eng. & Env.	32,620,555	34,561,293	35,487,174	36,044,512	37,157,502
52390: Prof. & Special Svcs - County	100,867	128,000	133,120	138,445	143,983
52400: Prof. & Special Svcs - IT	164,895	175,000	182,000	189,280	196,851
52440: Rents and Leases - Equipment	57,012	100,000	102,000	104,040	106,121
52450: Rents and Leases - Buildings & Improvements	30,000	24,000	24,480	24,970	25,469
52460: Small Tools & Instruments	3,137	19,000	19,380	19,768	20,163
52470: Employee Benefits Systems	23,304	20,000	20,400	20,808	21,224
52480: PC Acquisition	9,587	7,500	7,650	7,803	7,959
52510: Director's Fees	3,800	3,800	3,800	3,800	3,800
52540: Signing & Safety Material	94	1,000	5,000	5,100	5,202
52560: Small Equipment	105,532	28,500	29,070	29,651	30,244
52570: Advertising	323,193	200,000	204,000	208,080	212,242
52580: Special Department Expense	2,456	2,500	2,550	2,601	2,653
52781: Employee Engagement Expense	1,922	2,500	2,500	2,500	2,500
52785: Training / Education	3,071	14,300	14,586	14,878	15,175
52790: Transportation and Travel	10,172	30,000	30,600	31,212	31,836
52800: Utilities	162,008	180,000	183,600	187,272	191,017
52810: Operating Materials	0	0	0	0	0
53020: Bond Principal	3,440,000	3,615,000	3,795,000	3,980,000	4,180,000
53050: Debt Issuance Costs	0	0	6,895,000	0	0
53060: Bond Interest	4,292,750	4,136,750	3,956,000	3,766,250	3,567,250
53190: Taxes and Assessments	470,797	316,581	320,810	325,053	329,401
53250: Contributions to other Agencies	287,895	295,092	302,469	310,031	317,782
53390: Transfer Out A-87 Costs	8,719	8,893	9,071	9,253	9,438
54410: Land	0	0	0	0	0
54430: Buildings and Improvements	2,062,965	0	0	0	0
54450: Equipment	410,409	200,000	0	0	0
54470: Infrastructure	160,000	7,750,000	0	0	0
54480: Land Improvements	598,288	5,147,378	0	0	0
55510: Operating Transfer Out	0	0	0	0	0
55550: Transfer to County for Road Improvements	0	0	0	0	0
55550: Transfer to Closure/Postclosure Fund	0	0	0	0	0
55550: Transfer to Self Insurance Fund	0	0	0	0	0
55561: Interfund/Intrafund Activities Out	0	0	0	0	0
59000: Appropriation for Contingencies	0	0	0	0	0
TOTAL APPROPRIATIONS	53,395,087	66,761,091	61,375,621	55,455,091	57,014,186
SUMMARY OF APPROPRIATIONS					
Related to Ongoing Operations	50,163,425	53,663,713	61,375,621	55,455,091	57,014,186
Related to Construction Projects	3,231,662	13,097,378	0	0	0
Related to Land Acquisition	0	0	0	0	0

SUB-ACCOUNT DETAIL	2025/26	2026/27	2027/28	2028/29	2029/30
52360: Prof. & Special Svcs - General					
2810: Financial Services	869,572	867,016	899,801	921,140	943,689
2880: Administration	10,425	13,540	13,811	14,087	14,369
2900: Audit Costs	19,000	20,000	20,400	20,808	21,224
2920: Aerial Surveys and Mapping Services	2,400	10,000	10,200	10,404	10,612
2940: Consulting Services	119,777	574,000	403,620	408,332	413,139
2950: Professional Engineering Services	1,739,821	1,950,000	1,632,000	1,664,640	1,697,933
2977: Website Services	0	0	0	0	0
3020: Armored Car Services	18,598	15,000	15,300	15,606	15,918
3045: Temporary Worker Services	163,669	110,000	112,200	114,444	116,733
52380: Prof. & Special Svcs - Tech., Eng. & Env.					
3140: Building Maintenance, Installation & Repairs	14,650	25,000	25,500	26,010	26,530
3180: MRF Operations	30,005,222	31,796,444	32,677,905	33,215,923	34,275,428
3190: Landfill Operations	2,569,016	2,698,848	2,742,544	2,761,128	2,813,864
3320: Environmental and Ecological Services	31,667	40,000	40,200	40,401	40,603
3322: Hazardous Waste (Temp Events & Sac County)	0	1,000	1,025	1,051	1,077
53190: Taxes and Assessments					
4870: Taxes and Assessments - Disposal Taxes	401,297	230,685	233,489	236,278	239,142
4870: Taxes and Assessments - Property Taxes	691	711	733	755	777
4870: Taxes and Assessments - Permit & Regulatory Fees	68,809	70,185	71,589	73,021	74,481
4870: Taxes and Assessments - Fines and Penalties	0	15,000	15,000	15,000	15,000
MAJOR CONSTRUCTION PROJECTS					
54430: Buildings and Improvements					
Building Expansions, Retrofits and Modifications	2,062,965				
Old Maintenance Retrofit	0				
Other	0				
54450: Equipment					
MRF Equipment					
LFG Equipment	56,815	200,000			
Composting Systems					
Information and Communications Technology	203,595				
Security Systems					
Vehicles	149,999				
Misc Equipment					
54470: Infrastructure					
Power	0	0			
Water					
Leachate/Sewage	0	350,000			
LFG Wells and Piping	160,000				
Composting Systems	0	710,000			
Facility striping and signage		300,000			
West Property Development/Mitigation	0	6,390,000			
54480: Land Improvements					
Liner Systems	0	750,000			
Cover Systems	22,018				
Compost Pads and Ponds	0	700,000			
GW Remediation & Leachate Pretreatment	338,000	1,736,428			
Administrative Office Improvements	0	153,000			
Western Property Permitting	238,271	1,807,950			
MAJOR CONSTRUCTION PROJECTS TOTAL	3,231,662	13,097,378	0	0	0

	2025/26	2026/27	2027/28	2028/29	2029/30
TIPPING FEE STRUCTURE					
Tipping Fee (\$ per ton)					
MSW	109.25	109.25	112.00	113.25	114.50
C&D	109.25	109.25	112.00	113.25	114.50
Sludge and Mixed Inerts	62.25	62.25	64.00	64.75	65.50
Green Waste	85.00	85.00	87.25	88.25	89.25
Wood Waste	60.00	60.00	61.25	61.75	63.25
Food Waste	85.00	85.00	87.25	88.25	89.25
Inerts	65.50	65.50	66.75	67.25	68.75
H2O Sludge	12.50	12.50	12.75	13.00	13.50
Treated Wood Waste	228.50	228.50	232.75	234.25	239.50
Bulk Tires	248.75	248.75	253.25	255.00	260.75
Tipping Fee (\$ per cubic yard)					
MSW	25.25	25.25	26.00	26.50	27.00
C&D	25.25	25.25	26.00	26.50	27.00
Green Waste	20.00	20.00	20.50	20.75	21.00
Wood Waste	17.50	17.50	18.00	18.25	18.75
Inerts	65.50	65.50	66.75	67.25	68.75
Tipping Fee (\$ per unit)					
Appliances	11.00	11.00	11.25	11.50	12.00
CFC Devices	46.50	46.50	47.50	48.00	49.25
Car Tires	5.25	5.25	5.50	5.75	6.00
Truck Tires	25.25	25.25	25.75	26.00	26.75
Tractor Tires	99.75	99.75	101.75	102.50	105.00
MATERIAL QUANTITIES					
MSW					
Tonnage	274,223	275,868	279,015	282,124	285,429
Yardage	92,469	0	0	0	0
C&D					
Tonnage	89,301	88,631	89,961	91,310	92,578
Yardage	40,080	131,555	133,528	135,531	137,413
Sludge and Mixed Inerts					
Tonnage	5,364	5,364	5,425	5,486	5,550
Green Waste					
Tonnage	58,862	57,102	57,780	58,454	59,154
Yardage	19,081	19,272	19,500	19,728	19,964
Wood Waste					
Tonnage	6,091	6,000	6,031	6,045	6,096
Yardage	2,259	2,225	2,237	2,242	2,261
Food Waste					
Tonnage	3,511	3,651	3,679	3,706	3,734
Inerts					
Tonnage	18,652	17,719	17,845	17,929	18,099
Yardage	3,525	3,349	3,372	3,388	3,420
Appliances					
Tonnage	7,023	6,672	6,672	6,753	6,836
CFC Devices					
Tonnage	4,821	4,580	4,580	4,636	4,693
Tires					
Car	6,712	6,376	6,376	6,454	6,533
Truck	80	76	76	77	78
Tractor	92	87	87	88	89
Bulk Tonnage	12	11	11	12	12
H2O Sludge					
Tonnage	1,571	1,492	1,492	1,511	1,529
Treated Wood Waste					
Tonnage	72	68	68	69	70

	2025/26	2026/27	2027/28	2028/29	2029/30
CLOSURE / POSTCLOSURE FUND					
<u>SOURCES OF FUNDS</u>					
Retained Earnings	1,508,139	2,127,538	924,264	(216,587)	343,424
42005: Fair Market Value Adjustment	0	0	0	0	0
42010: Investment Income	652,758	528,659	553,314	579,208	558,340
46250: Solid Waste Disposal	321,941	316,073	416,270	630,430	638,180
49060: Contributions from Other Funds: Operating	0	0	0	0	0
General Reserve Cancellations	0	0	0	0	0
TOTAL SOURCES OF FUNDS	2,482,838	2,972,270	1,893,848	993,051	1,539,944
<u>USES OF FUNDS</u>					
Closure Cost Liability Adjustment	355,300	782,684	822,046	(662,474)	826,140
Postclosure Costs Pledge of Revenue	0	823,814	846,880	870,593	894,970
Corrective Action Pledge of Revenue	0	441,508	441,508	441,508	441,508
Contribution to General Reserves	0	0	0	0	0
Contribution to Operating Fund	0	0	0	0	0
Retained Earnings	2,127,538	924,264	(216,587)	343,424	(622,673)
TOTAL USES OF FUNDS	355,300	2,048,005	2,110,434	649,627	2,162,618
CLOSURE COST FUND BALANCE					
Closure Cost Liability	16,782,834	17,565,518	18,387,564	17,725,090	18,551,230
General Reserves	0	0	0	0	0
TOTAL CLOSURE/POSTCLOSURE FUND BALANCE	16,782,834	17,565,518	18,387,564	17,725,090	18,551,230
SELF INSURANCE FUND					
<u>SOURCES OF FUNDS</u>					
Retained Earnings	0	0	0	0	0
42005: Fair Market Value Adjustment	0	0			
42010: Investment Income	320,177	193,922	200,030	206,331	212,830
46250: Solid Waste Disposal	0	0	0	0	0
Future Occurances Reserve Cancellations	0	0	0	0	0
TOTAL SOURCES OF FUNDS	320,177	193,922	200,030	206,331	212,830
<u>USES OF FUNDS</u>					
52360: Prof. & Special Svcs - General	0	0	0	0	0
52370: Prof. & Special Svcs - Legal	0	0	0	0	0
52380: Prof. & Special Svcs - Tech., Eng. & Env.	0	0	0	0	0
52390: Prof. & Special Svcs - County	0	0	0	0	0
53140: Judgements and Damages	0	0	0	0	0
55550: Transfer to Operating Fund	0	0	0	0	0
Contribution to Reserve for Future Occurances	320,177	193,922	200,030	206,331	212,830
Retained Earnings	0	0	0	0	0
TOTAL USES OF FUNDS	320,177	193,922	200,030	206,331	212,830
SELF INSURANCE RESERVE BALANCE					
Reserve for Future Occurances	6,156,239	6,350,161	6,550,191	6,756,522	6,969,352