



BILL HALLDIN, ROCKLIN, CHAIR  
DAN KARLESKINT, LINCOLN  
ROBERT WEYGANDT, PLACER COUNTY  
PAULINE ROCCUCCI, ROSEVILLE  
BONNIE GORE, PLACER COUNTY  
KEN GREHM, EXECUTIVE DIRECTOR

## MEETING OF THE BOARD OF DIRECTORS AGENDA

**October 14, 2021 5:00 PM**

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

*The WPWMA Board of Directors October 14, 2021 meeting will be open to in-person attendance. Individuals may also participate in the meeting via Zoom at <https://placer-ca-gov.zoom.us/j/96759951854>*

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

1. Call Meeting to Order
2. Pledge of Allegiance (Director Roccucci)
3. Roll Call
4. Statement of Meeting Procedures (Clerk of the Board)
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. Reports from Directors ----
  - b. Report from the Executive Director (Ken Grehm) ----
  - c. Financial Reports (Eric Oddo) Pg. 3
  - d. Monthly Tonnage Reports (Eric Oddo) ----
  - e. SB 1383 Update (Eric Oddo) Pg. 5
7. Action Items
  - a. Minutes of the Board Meeting held September 9, 2021 Pg. 7  
Approve as submitted.

- b. North Compost Leachate Pond Expansion (Ryan Schmidt) Pg. 11  
Confirm the maximum spending authority delegated to the Executive Director or designee related to construction of the North Compost Leachate Pond in an amount not to exceed \$2,647,700.
- c. Fiscal Year 2021/22 Final Budgets (Eric Oddo) Pg. 13  
Approve the Fiscal Year 2021/22 Final Budgets for the Operating Fund, Closure/Postclosure Fund, Self Insurance Fund and Odor Management Fund as presented in Exhibits A, B and C.
- 8. Upcoming Agenda Items  
Identification of any items the Board would like staff to address at a future meeting.
- 9. Adjournment


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

Year-to-Date  
August 2021

	Year to Date			Variance	Notes
	Annual Budget	Budget	Actuals		
<b>Revenue</b>					
42010: Investment Income	109,229	18,205	9,820	(8,385)	Overestimated rate of return
42030: Rents and Concessions	412,477	68,746	88,231	19,484	Includes three (rather than two) months of royalty payments from Energy 2001
46240: Sanitation Services - Other	33,018	5,411	5,667	256	Quantity of waste tonnages received at facility exceeding budgeted projections
46250: Solid Waste Disposal	42,514,953	6,965,342	7,385,173	419,831	Quantity of waste tonnages received at facility exceeding budgeted projections
48030: Miscellaneous	7,500	1,250	52,224	50,974	Variance predominately related to assessment of late fees
<b>Total Revenue</b>	<b>43,077,177</b>	<b>7,058,954</b>	<b>7,541,114</b>	<b>482,161</b>	
<b>Expenses</b>					
<b>Capital Assets:</b>					
54450: Equipment	385,000	-	-	-	Projects not initiated yet.
54470: Infrastructure	2,025,000	-	-	-	Projects not initiated yet.
54480: Land Improvements	8,048,140	-	-	-	Projects not initiated yet.
<b>Operating Expenses:</b>					
51010: Wages and Salaries	2,187,698	364,616	251,508	113,108	Approximately \$75,800 allocated for positions not yet filled.
52030: Clothing and Personal	3,500	583	-	583	
52040: Communication Services Expense	35,000	5,833	478	5,355	SCADA related fees not yet realized or billed.
52050: Food	1,500	250	94	156	
52060: Household Expense	3,000	500	-	500	
52080: Insurance	212,000	-	27,146	(27,146)	Annual drone insurance cost. Other insurance costs anticipated to be realized in November.
52140: Parts	1,500	250	32	218	
52160: Maintenance	32,746	5,458	1,286	4,172	Quarterly and semi-annual costs not fully realized yet.
52161: Maintenance - Building	-	-	-	-	
52170: Fuels & Lubricants	300	50	-	50	
52180: Materials - Buildings & Improvements	300	50	-	50	
52240: Professional / Membership Dues	2,600	-	253	(253)	Normally all staff membership dues paid at same time - annual payment for one staff member earlier than others.
52250: Services and Supplies	200	33	-	33	
52260: Misc Expense	2,000	333	-	333	
52270: Department Cash Shortage	-	-	-	-	
52320: Printing	8,000	1,333	2,497	(1,164)	Includes printing of scalehouse tickets that were budgeted to 52330 "Other Supplies".
52330: Other Supplies	25,000	4,167	4,402	(235)	
52340: Postage	583	3,500	211	372	
52360: Prof. & Special Svcs - General	4,730,305	788,384	-	788,384	See note under 52380-3180. Other billings not yet received.
52370: Professional and Special Services - Legal	75,000	12,500	-	-	
52380: Prof. & Special Svcs - Tech., Eng. & Env.					
SC3140 Building Maintenance Installation and Repair Services					
SC3180 MRF Operations	5,000	833	-	833	
SC3190 Landfill Operations	19,397,601	2,877,973	3,345,406	(467,433)	Includes \$148,130 that should be coded to 52360. Increased processing fees due to higher than projected tons
SC3320 Environmental and Ecological Services	2,764,327	480,721	247,865	212,856	Includes \$160,000 in reverse accruals and lower extra services charges than anticipated.
SC3322 Hazardous Waste	1,000,000	166,667	-	166,667	WPWMA now direct billed for actual labor costs. Some overhead previously built into labor rates not yet realized.
SC3322 Hazardous Waste	110,000	-	-	-	
52390: Prof. & Special Svcs - County	126,000	21,000	1,845	19,155	Full estimated charges not billed yet.
52400: Prof. & Special Svcs - IT	40,000	2,798	-	(2,798)	Charges billed quarterly - full charges not realized yet.
52440: Rents and Leases - Equipment	100	17	-	17	
52450: Rents and Leases - Buildings & Improvements	100	17	-	17	
52460: Small Tools & Instruments	1,000	167	-	167	
52480: PC Acquisition	12,500	-	-	-	
52510: Commissioner's Fees	6,000	1,000	500	500	
52540: Signing & Safety Material	10,000	1,667	-	1,667	
52570: Advertising	30,000	5,000	6,436	(1,436)	Comstock's South Placer insert one-time cost
52580: Special Department Expense	12,000	2,000	750	1,250	
52785: Training / Education	10,000	-	-	-	
52790: Transportation and Travel	50,000	8,333	3,017	5,317	Majority of budgeted costs associated with MRF procurement site trips - full costs not realized yet.
52800: Utilities	300,000	50,000	20,071	29,929	Annual costs factored into YTD budget amount but not billed or realized yet.
52810: Operating Materials	-	-	-	-	
53190: Taxes and Assessments	749,302	187,326	-	187,326	Disposal taxes paid quarterly. Costs not realized yet.
53250: Contributions to Other Agencies	-	-	-	-	
53390: Transfer Out A-87 Costs	250,000	41,667	41,667	-	
55510: Operating Transfer Out	-	-	-	-	
59000: Appropriation for Contingencies	-	-	-	-	
<b>Total Expenses</b>	<b>42,656,218</b>	<b>5,009,311</b>	<b>3,970,760</b>	<b>1,038,651</b>	
<b>Net Income</b>	<b>420,959</b>	<b>2,049,643</b>	<b>3,570,354</b>	<b>1,520,711</b>	

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**MEMORANDUM  
WESTERN PLACER WASTE MANAGEMENT AUTHORITY**

TO: **WPWMA BOARD OF DIRECTORS**  
FROM: **KEN GREHM / ERIC ODDO**   
SUBJECT: **SB 1383 UPDATE**

DATE: **OCTOBER 14, 2021**

**RECOMMENDED ACTION:**

None. This report is for information purposes only.

**BACKGROUND:**

SB 1383 was signed into law in 2016, establishing statewide methane emissions reductions targets including reducing the potential for methane emissions associated with the decomposition of landfilled organic materials. Effective January 1, 2022, SB 1383 requires cities and counties reduce the amount of organics they landfill by 50% with the mandate increasing to 75% in 2025.

While SB 1383 identifies that compliance can be achieved through implementation of a 3-cart collection system (i.e., a blue bin for clean recyclables, a green bin for all organics, and a black bin for all other non-organic materials), the regulations also include a pathway for compliance for mixed waste collection systems similar to that of the current WPWMA and Participating Agencies' approach.

For a mixed waste collection system to comply with the regulations, the receiving facility (in this case, the WPWMA's MRF) must operate as a "high diversion organic waste processing facility". To meet this criterion, the facility must demonstrate that it is able to divert at least 50% of organics (by 2022) and ultimately 75% of organics (by 2025) from the mixed waste stream. It is important to note that the existing organic recovery programs operated by the WPWMA and Participating Agencies (e.g., composting, wood recovery, source separated cardboard collection programs, etc.) do not count towards meeting the "high diversion organic waste processing facility" metric. The regulations provide CalRecycle the authority to issue a Notice of Violation and require development of a Corrective Action Plan by any jurisdiction delivering material to a facility that is not a "high diversion organic waste processing facility".

**Current WPWMA Organics Diversion Metrics**

In June 2018 your Board approved an agreement with Cascadia Consulting to conduct a detailed waste stream composition analysis to proactively establish a baseline organics diversion rate for the facility. Following a year-long analysis of the WPWMA's waste stream, Cascadia Consulting provided a detailed analysis of the incoming MSW and C&D waste streams as well as the outgoing residuals from the processing of these streams that was subsequently landfilled. Using these waste composition profiles and analyzing the overall waste quantities and jurisdiction-specific waste quantities received at the WPWMA's facility in FY 2020/21, staff concluded that: 1) at least 50% of the total organic waste delivered by each of the Member Agencies is currently being successfully diverted from landfilling and, 2) that the WPWMA's mixed waste processing system

(MSW and C&D combined) is achieving an organics diversion rate of approximately 33%.

Staffs' analysis suggests that while the jurisdictions currently meet the 2022 organics diversion requirements<sup>1</sup>, because the MRF does not currently meet the "high diversion organics processing facility" standards, the jurisdictions would be out of compliance with the regulations.

### **MRF Procurement Process**

In September 2020, your Board directed staff to begin a competitive procurement process to select the future MRF operator. As part of that solicitation, the WPWMA identified SB 1383 compliance including operating the MRF to qualify as a "high diversion organics processing facility" as the primary performance metric of the resulting agreement.

Two firms (FCC Environmental Solutions and GreenWaste of Placer County) were selected by your Board at the April 8, 2021 meeting to further refine their proposals and demonstrate their ability to meet SB 1383 requirements and the WPWMA's other operational and diversion goals as the future MRF operator. Both firms have assured the WPWMA that, based on the facility modifications included in their proposals, they will be able to meet or exceed the performance requirements of SB 1383 without the need for Participating Agencies to modify their collection methods.

Staff intend to present a recommendation to your Board regarding selection of the MRF operator at your November 18, 2021 meeting; the new MRF operations contract is scheduled to begin July 1, 2022.

### **Discussions with CalRecycle**

On October 13th, staff facilitated a meeting with CalRecycle and representatives of the Participating Agencies to discuss the WPWMA's current organics diversion performance metrics as well as the WPWMA's plans and schedule for meeting the "high diversion organics processing facility" standards. The intent of the meeting was to establish a common understanding regarding the WPWMA's plan to achieve full compliance with SB 1383 and continue providing service to the Participating Agencies regardless of their collection methods. Additionally, staff sought to better understand the timing and process for CalRecycle to determine and subsequently work with the WPWMA and the jurisdictions to achieve compliance with SB 1383.

Staff will provide an update to your Board tonight regarding the outcome of the meeting with CalRecycle.

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<sup>1</sup> Only as it pertains to materials delivered to the WPWMA's facility. Any other programs operated by the jurisdictions are not reflected in this assertion.

## WESTERN PLACER WASTE MANAGEMENT AUTHORITY

Minutes of September 9, 2021

The meeting of the Western Placer Waste Management Authority Board of Directors was called to order at 5:01 PM by Vice Chairman Karleskint in the WPWMA Administration Building at the Materials Recovery Facility.

### **Directors Present:**

Bill Halldin  
Dan Karleskint  
Robert Weygandt  
Pauline Roccucci  
Bonnie Gore

### **Staff Present:**

Ken Grehm  
Kevin Bell  
Eric Oddo  
Rob Sandman  
Keith Schmidt

Becky Correa (online)  
Ryan Schmidt  
Jennifer Snyder  
Sarah Vaira  
Heather Wilden

1. Call Meeting to Order: The meeting was called to order at 5:01 PM.
2. Pledge of Allegiance: Director Weygandt led the Pledge of Allegiance.
3. Roll Call: All Directors were present.
4. Statement of Meeting Procedures: Heather Wilden read the procedures for in-person meeting participation.
5. Public Comment: None.
6. Announcements & Information:
  - a. Reports from Directors: There were no reports from the Directors.
  - b. Report from the Executive Director: Ken Grehm announced that the Placer Ranch project is changing ownership and staff will reach out to the new owner at the proper time.
  - c. Financial Reports: Eric Oddo summarized the report. There were no questions from the Board.
  - d. Monthly Tonnage Reports: Eric Oddo summarized the report. There were no questions from the Board.
  - e. Quarterly MRF Operator's Report: Paul Szura summarized the report. There were no questions from the Board.
  - f. Quarterly Landfill Operator's Report: Paul Szura summarized the report. There were no questions from the Board.
  - g. WPWMA Engineer's Report: Keith Schmidt summarized the report and answered questions from the Board. Byron Hildenbrand, Nortech's Director of Operations provided additional comments related to the new composting permits issued by the Placer County Air Pollution Control District.
  - h. Treated Wood Waste Update: Keith Schmidt summarized the report. There were no questions from the Board.

- i. Creditable Recovery Achieved & Incentive Payments Earned by Nortech Waste in FY 2020/21: Eric Oddo summarized the report. There were no questions from the Board.
- j. FY 2020/21 Recyclable Revenue Sharing: Eric Oddo summarized the report. There were no questions from the Board.
- k. FY 2020/21 Energy 2001 Royalty Analysis: Jennifer Snyder summarized the report. There were no questions from the Board.
- l. Site Wide Odor Plan Implementation Update: Sarah Vaira summarized the report. There were no questions from the Board.
- m. Community Meeting to Discuss Odors: Jennifer Snyder summarized the report. The Board requested that staff include the Board on the email invitation for the event so they can promote the meeting to their constituents.

Note: The Zoom meeting was disrupted at 5:35 pm and resumed at 5:36 pm. All discussions and actions by the Board were temporarily halted during the interruption in the virtual meeting due to an unstable connection.

7. Consent Agenda:

- a. Minutes of the Board Meeting held July 8, 2021:  
Staff recommended the Board approve the item as submitted.
- b. Support of the California Product Stewardship Council:  
Staff recommended the Board authorize payment of \$1,500 to the California Product Stewardship Council.
- c. Agreement with Tetra Tech for Closure, Postclosure Maintenance and Corrective Action Cost Estimate Updates:  
Staff recommended the Board authorize the Executive Director or designee, upon review and approval by WPWMA Counsel, to sign an agreement with Tetra Tech for closure cost estimate services for the Western Regional Sanitary Landfill for an amount not to exceed \$37,916.
- d. Memorandum of Understanding between WPWMA and the Placer County Auditor Controller:  
Staff recommended the Board authorize the Executive Director or designee, upon review and approval by WPWMA Counsel, to sign the Memorandum of Understanding with the Placer County Auditor Controller related to providing ongoing financial and accounting services for an annual cost of \$84,100.

**MOTION TO APPROVE CONSENT AGENDA:**

**Roccucci/Weygandt**

**Vote: Unanimous**



Note: The Zoom meeting was disrupted at 5:36 pm and resumed at 5:37 pm. All discussions and actions by the Board were temporarily halted during the interruption in the virtual meeting due to an unstable connection.

8. Action Items:

a. Master Services Agreement with CSUS and CCIE:

Staff recommended the Board authorize the Chair to sign a Master Services Agreement with California State University, Sacramento and the Carlsen Center for Innovation and Entrepreneurship to assist with attracting, assisting and mentoring businesses that intend to beneficially utilize recyclable materials recovered at the WPWMA's facility.

Ken Grehm summarized the report. There were no questions from the Board.

Note: The Zoom meeting was intermittently disrupted between 5:38 pm and 5:40 pm. All discussions and actions by the Board were temporarily halted during the interruption in the virtual meeting due to an unstable connection.

**MOTION TO APPROVE ITEM 8a:**

**Karleskint/Weygandt**

**Vote: Unanimous**

b. MRF Procurement Milestones:

Staff recommend the Board take the following actions related to the ongoing Materials Recovery Facility operations procurement process:

1. Authorize the Executive Director or designee to initiate preliminary discussions with the Placer County Treasurer and enter into a professional services agreement with a firm specializing in public debt planning and issuance to assist with the potential issuance of revenue bonds to finance expansion and modification of the MRF, up to a maximum limit of \$100,000.
2. Authorize staff to initiate discussions with the Member and non-Member Agencies regarding possible material flow control agreements with the WPWMA for the purposes of guaranteeing sufficient tipping fee revenue is available to support public or private financing of expansion and modification to the MRF.
3. Authorize the Executive Director or designee to enter into one or more agreements with outside legal counsel to assist in finalization and negotiation of the MRF Operating Agreement, up to a combined maximum limit of \$100,000.

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


**MOTION TO APPROVE 8b:**

**Weygandt/Karleskint**

**Vote: Unanimous**

9. Upcoming Agenda Items: None.
10. Adjournment: Meeting was adjourned at 6:06 PM.

Respectfully Submitted,



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Heather Wilden, Clerk of the Board  
Western Placer Waste Management Authority

**MEMORANDUM  
WESTERN PLACER WASTE MANAGEMENT AUTHORITY**

TO: **WPWMA BOARD OF DIRECTORS**                      DATE: **OCTOBER 14, 2021**  
FROM: **KEN GREHM / RYAN SCHMIDT** *RS*  
SUBJECT: **NORTH COMPOST LEACHATE POND EXPANSION**

**RECOMMENDED ACTION:**

Confirm the maximum spending authority delegated to the Executive Director or designee related to construction of the North Compost Leachate Pond in an amount not to exceed \$2,647,700.

**BACKGROUND:**

At the June 17, 2021 meeting, your Board: 1) approved the plans and specifications for the North Compost Leachate Pond project and, 2) authorized the Executive Director or designee to execute the resulting contract with the lowest responsive bidder in an amount not to exceed \$2,407,400 and approve required amendments up to 10% of the value of the contract consistent with Section 20142 of the Public Contract Code. Staff intended that this would provide the Executive Director or designee up to \$2,647,700 in spending authority.

Staff recently identified an inconsistency in the June 17, 2021 Board memo which appears to limit the total spending authority to \$2,407,400. Staff recommend your Board confirm the correct maximum spending authority of \$2,647,700 to avoid potential funding issues during construction. Confirming this amount will allow staff to process necessary change orders and complete the project without additional work days.

**ENVIRONMENTAL CLEARANCE:**

Modification to the North Compost Pond is categorically exempt from further environmental review under California Environmental Quality Act Guidelines, Article 19, Section 15301 "Existing Facilities", which includes minor alteration to an existing facility involving negligible or no expansion of the existing use. Although the pond itself will be expanded, the pond use is not expanded.

**FISCAL IMPACT:**

The total requested spending authority is \$2,647,700. Funding for the project is recommended in Account 54470 "Infrastructure" of the FY 2021/22 Final Budget.

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**MEMORANDUM  
WESTERN PLACER WASTE MANAGEMENT AUTHORITY**

TO: **WPWMA BOARD OF DIRECTORS**                      DATE: **OCTOBER 14, 2021**  
FROM: **KEN GREHM / ERIC ODDO**   
SUBJECT: **FISCAL YEAR 2021/22 FINAL BUDGETS**

**RECOMMENDED ACTION:**

Approve the Fiscal Year 2021/22 Final Budgets for the Operating Fund, Closure/Postclosure Fund, Self-Insurance Fund and Odor Management Fund as presented in Exhibits A, B and C.

**BACKGROUND:**

The WPWMA operates within four budgets:

1. The **Closure/Postclosure Fund**, the purpose of which is to ensure adequate funding for corrective action, final closure and post-closure monitoring and maintenance of the landfill;
2. The **Self Insurance Fund**, which was established to cover expenses from claims, lawsuits and damage assessments against the WPWMA;
3. The **Odor Management Fund**<sup>1</sup>, which covers expenses related specifically to odor related monitoring, management, and public outreach; and
4. The **Operating Fund**, which covers all other expenses of the WPWMA, including the MRF and landfill operating agreements.

On June 17, 2021, your Board approved the WPWMA's Fiscal Year 2021/22 Preliminary Budgets and directed staff to return to your Board for consideration of the Final Budgets. The Final Budgets are presented in Exhibits A, B, and C.

The Final Budgets were developed based on the Financial Forecast (Exhibit D) and the following parameters:

1. Tipping Fee Structure – At the March 11, 2021 meeting, your Board approved an increase to tipping fees effective July 1, 2021 to help offset anticipated future capital and operating costs associated SB 1383 compliance. Based on the projected tonnages for FY 2021/22, staff estimates the fee increase will result in approximately \$10,764,169 in additional revenue.
2. Projected Tonnage – 529,670 total tons accepted, composed of mixed solid waste, sludge, green waste, commercial food waste, construction and demolition debris, wood waste and inerts.

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

Staff estimates that, after taking into account tonnages associated with one-time projects and the potential for customers to deliver materials to other facilities, the WPWMA will realize a slight increase in waste tonnages of 0.09% compared to the quantities received in FY 2020/21.

3. Staffing Changes and Direct Labor Charges – Beginning with this budget, actual labor and labor-related charges are denoted in the first five (5) line items at the top of the second page of Exhibit A. Estimated labor charges for FY 2021/22 include funding for the three additional positions approved by your Board at the October 15, 2020 meeting.
4. MRF and WRSL Operations Procurement – An initial funding level of \$350,000 has been established to pay for costs related to ongoing procurement processes including hiring outside counsel to assist with development of the future operating agreements and with a financial firm to assist with financing facility improvements. Staff will return to your Board at a subsequent meeting should additional funding for operations procurement assistance be necessary.
5. Construction Projects – As shown at the bottom of the second page of Exhibit A, \$10,458,140 is budgeted for the following anticipated projects:
  - a. Expanding the north compost pond and installing a geomembrane liner.
  - b. Continued refurbishment of the facility truck scales.
  - c. Upgrade and expansion of the CCTV system.
  - d. Upgrade of scalehouse electrical and communication systems.
  - e. Replacement or repair of select pieces of MRF equipment as necessary.
  - f. Installation of a groundwater pump and treat system.
  - g. Excavation of soils in preparation for the Module 6 liner system.
  - h. Upgrade of the existing leachate force main and installation of electrical infrastructure around the perimeter of the landfill.
6. Reserve Accounts – A net contribution to reserves totaling \$7,201,169. Staff recommends utilizing \$5,400,000 from the Operating Fund – Contingencies Reserve Account for landfill-related construction projects and contributing \$12,349,541 to the Operating Fund – Fixed Asset Acquisition Reserve Account to be used for near-term MRF upgrades.

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

	<b>FY 2020/21</b>	<b>FY 2021/22</b>
Operating Fund	\$23,604,861	\$30,345,321
Closure/Postclosure Fund	\$14,087,573	\$14,486,330
Self-Insurance Fund	\$7,329,817	\$7,369,398
Odor Management Fund	\$63,363	\$85,734
<b>Total Reserves</b>	<b>\$45,085,614</b>	<b>\$52,286,783</b>

**ENVIRONMENTAL CLEARANCE:**

Approval of the Final Budgets does not constitute a "Project" under the California Environmental Quality Act, per CEQA Guidelines Section 15378(b)(5), because your Board does not fully commit to any individual project when approving the budgets. Appropriate environmental review will be conducted prior to your Board's approval of individual projects.

**FISCAL IMPACT:**

The Preliminary Budgets include sufficient funding to generate retained earnings for future use. Cancellation of reserves, other than the effective transfer of funds from the Closure/Postclosure General Reserve to the Landfill Closure/Postclosure Liability account, is not anticipated.

ATTACHMENTS: EXHIBIT A – OPERATING FUND  
EXHIBIT B – CLOSURE FUND AND SELF-INSURANCE FUND  
EXHIBIT C – ODOR MANAGEMENT FUND  
EXHIBIT D – FINANCIAL FORECAST

**EXHIBIT A**

**OPERATIONS FUND**

	2020/21 Final Budget	2020/21 Actual	2021/22 Final Budget	Notes
<u>SOURCES OF FUNDS</u>				
Retained Earnings	3,589,910	4,180,892	6,614,214	
42010: Investment Income	321,554	118,202	109,229	
42030: Rents and Concessions				
Rent	106,489	157,949	108,736	
Royalties	245,119	338,101	303,741	
44270: State Aid - Other Programs	0	43,532	0	
46240: Road and Street Services	29,943	33,579	33,018	
46250: Solid Waste Disposal	29,540,746	32,664,630	42,514,953	
48030: Miscellaneous	7,500	25,082	7,500	
Reserve Cancellations				
Fixed Asset Acquisition	0	0	0	
Road Improvement	0	0	0	
HHW Closure	0	0	0	
Imprest Cash	0	0	0	
Contingencies	5,196,357	0	5,400,000	
<b>TOTAL SOURCES OF FUNDS</b>	<b>39,037,618</b>	<b>37,561,968</b>	<b>55,091,391</b>	
<u>USES OF FUNDS</u>				
Ongoing Operations	31,400,681	30,359,746	32,492,791	
Major Construction Projects	7,665,327	553,733	10,458,140	
Land Acquisition	0	0	0	
Contribution to Reserves				
Fixed Asset Acquisition	0	0	12,106,741	
Road Improvement	29,943	33,579	33,018	
HHW Closure	695	695	701	
Imprest Cash	0	0	0	
Contingencies	0	0	0	
Auditor's Year End Adjustment	0	0	0	
Retained Earnings	0	6,614,214	0	
<b>TOTAL USES OF FUNDS</b>	<b>39,037,618</b>	<b>37,561,968</b>	<b>55,091,391</b>	
<b>OPERATING FUND RESERVE BALANCES</b>				
Fixed Asset Acquisition	11,219,215	11,219,125	23,325,866	
Road Improvement	88,777	92,413	125,431	
HHW Closure	35,605	35,296	35,997	
Imprest Cash	8,600	8,600	8,600	
Contingencies	7,053,071	12,249,428	6,849,428	
<b>TOTAL OPERATING FUND RESERVE BALANCES</b>	<b>18,405,178</b>	<b>23,604,861</b>	<b>30,345,321</b>	



APPROPRIATIONS BY ACCOUNT	2020/21	2020/21	2021/22	Notes
	Final Budget	Actual	Final Budget	
51010: Wages and Salaries	0	0	1,247,715	
51210: Retirement	0	0	460,131	
51220: Payroll Taxes	0	0	93,685	
51240: Other Postemployment Benefits	0	0	147,073	
51310: Insurance	0	0	239,094	
52030: Clothing and Personal	2,600	1,549	3,500	
52040: Communication Services Expense	40,000	31,394	35,000	
52050: Food	1,400	911	1,500	
52060: Household Expense	1,500	2,190	3,000	
52080: Insurance	184,928	201,621	212,000	
52140: Parts	3,500	1,451	1,500	
52160: Maintenance	29,020	6,460	32,746	
52161: Maintenance - Buildings	0	23,145	25,000	
52170: Fuels and Lubricants	50	160	300	
52180: Materials - Buildings & Improvements	200	264	300	
52240: Professional / Membership Dues	4,000	2,533	2,600	
52250: Services and Supplies	200	0	200	
52260: Misc Expense	8,000	922	2,000	
52320: Printing	12,500	5,233	8,000	
52330: Office and Other Supplies	19,000	24,959	25,000	
52340: Postage	3,000	3,018	3,500	
52360: Prof. & Special Svcs - General	3,730,557	4,333,523	4,730,305	
52370: Prof. & Special Svcs - Legal	75,000	51,694	75,000	
52380: Prof. & Special Svcs - Tech., Eng. & Env.	24,400,054	24,195,639	23,276,928	
52390: Prof. & Special Svcs - County	31,160	123,305	126,000	
52400: Prof. & Special Svcs - IT	150,000	33,501	40,000	
52440: Rents and Leases - Equipment	100	0	100	
52450: Rents and Leases - Buildings & Improvements	100	500	100	
52460: Small Tools & Instruments	150	403	1,000	
52480: PC Acquisition	2,000	1,280	12,500	
52510: Director's Fees	6,000	4,900	6,000	
52540: Signing & Safety Material	200	407	10,000	
52560: Small Equipment		87	100	
52570: Advertising	40,000	87,035	30,000	
52580: Special Department Expense	2,500	1,770	14,060	
52785: Training / Education	6,460	4,919	10,000	
52790: Transportation and Travel	10,000	764	50,000	
52800: Utilities	1,581,735	91,605	300,000	
52810: Operating Materials	0	621	1,000	
53190: Taxes and Assessments	496,782	664,387	749,302	
53250: Contributions to other Agencies	0	246,101	266,553	
53390: Transfer Out A-87 Costs	180,000	211,496	250,000	
54410: Land	0	0	0	
54430: Buildings and Improvements	0	0	0	
54450: Equipment	200,000	6,323	385,000	
54470: Infrastructure	1,595,500	507,396	2,025,000	
54480: Land Improvements	5,869,827	40,014	8,048,140	
55510: Operating Transfer Out	268,659	0	0	
55550: Transfer to County for Road Improvements	0	0	0	
59000: Appropriation for Contingencies	50,000	0	0	
<b>TOTAL APPROPRIATIONS</b>	<b>39,006,980</b>	<b>30,913,479</b>	<b>42,950,931</b>	
<b>SUMMARY OF APPROPRIATIONS</b>				
Related to Ongoing Operations	31,341,654	30,359,746	32,492,791	
Related to Construction Projects	7,665,327	553,733	10,458,140	
Related to Land Acquisition	0	0	0	

SUB-ACCOUNT DETAIL	2020/21	2020/21	2021/22	Notes
	Final Budget	Actual	Final Budget	
52360: Prof. & Special Svcs - General				
2810: Financial Services	65,579	119,296	155,299	
2880: Administration	470	0	500	
2900: Audit Costs	20,000	460	20,000	
2920: Aerial Surveys and Mapping Services	33,600	15,400	5,500	
2940: Consulting Services	1,005,478	1,873,582	793,139	
2950: Professional Engineering Services	2,548,275	2,198,959	3,683,867	
3020: Armored Car Services	14,155	17,517	12,000	
3045: Temporary Worker Services	55,000	108,309	60,000	
52380: Prof. & Special Svcs - Tech., Eng. & Env.				
3140: Building Maintenance, Installation & Repairs	26,010	9,472	5,000	
3180: MRF Operations	18,181,907	18,414,031	19,397,601	
3190: Landfill Operations	2,595,277	2,591,284	2,764,327	
3320: Environmental and Ecological Services	3,596,860	3,119,324	1,000,000	
3322: Hazardous Waste (Temporary HHW events)	77,331	61,528	110,000	
53190: Taxes and Assessments				
4870: Taxes and Assessments - Disposal Taxes	411,188	426,320	448,689	
4870: Taxes and Assessments - Property Taxes	594	595	613	
4870: Taxes and Assessments - Permit Fees	85,000	202,472	200,000	
4870: Taxes and Assessments - Fines and Penalties	0	35,000	100,000	
<b>MAJOR CONSTRUCTION PROJECTS</b>				
54430: Buildings and Improvements				
Building Expansions, Retrofits and Modifications				
54450: Equipment				
MRF Equipment			200,000	Replacement/repair of select MRF equipment
LFG Equipment				
Composting Systems	35,000			
Information and Communications Technology	15,000	6,323	25,000	Scalehouse wiring and communications
Security Systems	50,000		100,000	CCTV Upgrades and Expansion
Misc Equipment	100,000		60,000	Scale refurbishment & nuclear density gauge
54470: Infrastructure				
Power	565,000		565,000	Electrical at leachate pump stations
Water	790,500	507,396	1,220,000	Groundwater pump and treat
Leachate/Sewage	240,000		240,000	Leachate force main
LFG Wells and Piping				
LFG Monitoring Systems				
Water Monitoring Systems				
54480: Land Improvements				
Liner Systems	469,827	40,014		Module 6 design
Cover Systems				
Compost Pads and Ponds			2,648,140	Expand and line north compost pond
Other	5,400,000		5,400,000	Module 6 soil excavation
<b>MAJOR CONSTRUCTION PROJECTS TOTAL</b>	<b>7,665,327</b>	<b>553,733</b>	<b>10,458,140</b>	

TIPPING FEE STRUCTURE	2020/21	2020/21	2021/22	Notes
	Final Budget	Actual	Final Budget	
Tipping Fee (\$ per ton)				
MSW	73.00	73.00	88.00	
C&D	51.00	51.00	88.00	
Sludge and Mixed Inerts	39.00	39.00	50.00	
Green Waste	42.00	42.00	66.00	
Wood Waste	29.00	29.00	40.00	
Food Waste	46.50	46.50	46.50	
Inerts	20.00	20.00	25.00	
H2O Sludge	9.00	9.00	9.23	
Roseville Recyclables	188.00	188.00	188.00	
Bulk Tires	200.00	200.00	205.00	
Tipping Fee (\$ per cubic yard)				
MSW	16.00	16.00	20.00	
C&D	16.00	16.00	20.00	
Green Waste	9.00	9.00	14.00	
Wood Waste	9.00	9.00	12.50	
Inerts	18.00	18.00	25.00	
Tipping Fee (\$ per unit)				
Appliances	8.00	8.00	8.25	
CFC Devices	37.00	37.00	38.00	
Car Tires	3.50	3.50	3.75	
Truck Tires	20.00	20.00	20.50	
Tractor Tires	80.00	80.00	82.00	
MATERIAL QUANTITIES				
MSW				
Tonnage	245,128	249,290	251,783	
Yardage	102,810	147,050	148,520	
C&D				
Tonnage	94,347	118,689	106,820	
Yardage	49,857	45,960	41,364	
Sludge and Mixed Inerts	19,591	19,480	20,065	
Green Waste				
Tonnage	56,449	61,140	55,026	
Yardage	42,732	53,015	47,713	
Wood Waste				
Tonnage	2,445	5,354	6,692	
Yardage	5,918	7,908	9,885	
Food Waste	2,983	2,919	2,344	
Inerts				
Tonnage	27,418	42,592	42,672	
Yardage	18,225	22,513	23,638	
Appliances	10,179	11,161	9,766	
CFC Devices	4,089	4,554	3,985	
Tires				
Car	6,416	7,251	6,345	
Truck	91	110	96	
Tractor	28	68	60	
Bulk Tonnage	38	42	37	
H2O Sludge	1,168	1,153	1,009	
Treated Wood Waste	40	467	409	

**EXHIBIT B**

**CLOSURE / POSTCLOSURE FUND**

	2020/21 Final Budget	2020/21 Actual	2021/22 Final Budget	Notes
<u>SOURCES OF FUNDS</u>				
Retained Earnings	0	0	0	
42010: Investment Income	209,557	59,908	76,073	
46250: Solid Waste Disposal	298,255	331,107	322,684	
General Reserve Cancellations	171,398	264,258	0	
<b>TOTAL SOURCES OF FUNDS</b>	<b>679,210</b>	<b>655,273</b>	<b>398,757</b>	
<u>USES OF FUNDS</u>				
Closure/Postclosure Liability Adjustment	679,210	655,273	(9,951)	
Contribution to General Reserves	0	0	408,708	
Contribution to Operating Fund	0	0	0	
Retained Earnings	0	0	0	
<b>TOTAL USES OF FUNDS</b>	<b>679,210</b>	<b>655,273</b>	<b>398,757</b>	
<b>CLOSURE/POSTCLOSURE FUND BALANCE</b>				
Closure/Postclosure Liability	13,445,866	13,421,929	13,411,978	
General Reserves	758,504	665,644	1,074,352	
<b>TOTAL CLOSURE/POSTCLOSURE FUND BALANCE</b>	<b>14,204,371</b>	<b>14,087,573</b>	<b>14,486,330</b>	

**SELF INSURANCE FUND**

	2020/21 Final Budget	2020/21 Actual	2021/22 Final Budget
<u>SOURCES OF FUNDS</u>			
Retained Earnings	109,844	109,844	0
42010: Investment Income	110,275	31,793	39,581
46250: Solid Waste Disposal	0	0	0
Future Occurances Reserve Cancellations	0	0	65,449
<b>TOTAL SOURCES OF FUNDS</b>	<b>220,119</b>	<b>141,637</b>	<b>105,030</b>
<u>USES OF FUNDS</u>			
52360: Prof. & Special Svcs - General	0	0	0
52370: Prof. & Special Svcs - Legal	50,000	19,330	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
Contribution to Reserve for Future Occurances	170,119	122,307	105,030
Retained Earnings	0	0	0
<b>TOTAL USES OF FUNDS</b>	<b>220,119</b>	<b>141,637</b>	<b>105,030</b>
<b>SELF INSURANCE RESERVE BALANCE</b>			
Reserve for Future Occurances	7,377,629	7,329,817	7,369,398

**EXHBIT C**

**ODOR MANAGEMENT FUND**

	2020/21 Final Budget	2020/21 Actual	2021/22 Final Budget	Notes
<u>SOURCES OF FUNDS</u>				
Retained Earnings	0	0	0	
42010: Investment Income	0	0	380	
46250: Solid Waste Disposal	213,939	236,639	232,527	
49060: Contributions from Other Funds				
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	
Odor Management Reserve Cancellations	0	0	0	
<b>TOTAL SOURCES OF FUNDS</b>	<b>213,939</b>	<b>236,639</b>	<b>232,907</b>	
<u>USES OF FUNDS</u>				
Ongoing Operations	122,814	173,276	210,536	
Major Construction Projects	0	0	0	
Contribution to Reserves				
SAP/PRSP Capital and Operating	0	0	0	
Non SAP/PRSP Capital and Operating	91,125	63,363	22,371	
Auditor's Year End Adjustment	0	0	0	
Retained Earnings	0	0	0	
<b>TOTAL USES OF FUNDS</b>	<b>213,940</b>	<b>236,639</b>	<b>232,907</b>	

**ODOR MANAGEMENT FUND RESERVE BALANCES**

SAP/PRSP Capital and Operating	0	0	0
Non SAP/PRSP Capital and Operating	91,125	63,363	85,734
<b>TOTAL ODOR MANAGEMENT FUND RESERVE BALANCES</b>	<b>91,125</b>	<b>63,363</b>	<b>85,734</b>

**APPROPRIATIONS BY ACCOUNT**

51010: Wages and Salaries	0	0	31,267
51210: Retirement	0	0	11,531
51220: Payroll Taxes	0	0	2,348
51240: Other Postemployment Benefits	0	0	3,686
51310: Insurance	0	0	5,992
52050: Food	50	0	0
52140: Parts	100	0	0
52160: Maintenance	112,414	87,970	120,486
52260: Misc Expense	100	0	0
52320: Printing	2,500	2,690	2,800
52330: Other Supplies	200	0	0
52340: Postage	200	0	0
52360: Prof. & Special Svcs - General	0	0	0
52380: Prof. & Special Svcs - Tech., Eng. & Env.	0	78,168	80,000
52460: Small Tools & Instruments	0	4,448	0
52480: PC Acquisition	0	0	0
52560: Small Equipment	0	0	0
52570: Advertising	5,000	0	5,000
52580: Special Department Expense	250	0	250
54430: Buildings and Improvements	0	0	0
54450: Equipment	0	0	0
54470: Infrastructure	0	0	0
54480: Land Improvements	0	0	0
59000: Appropriation for Contingencies	2,000	0	2,000
<b>TOTAL APPROPRIATIONS</b>	<b>122,814</b>	<b>0</b>	<b>122,814</b>

**EXHIBIT D**

	2020/21	2021/22	2022/23	2023/24	2024/25
<b>OPERATIONS FUND</b>					
<u>SOURCES OF FUNDS</u>					
Retained Earnings	4,180,892	6,614,214	0	0	0
42010: Investment Income	118,202	109,229	141,855	150,289	167,172
42030: Rents and Concessions					
Rent	157,949	108,736	110,967	97,346	96,690
Royalties	338,101	303,741	303,741	0	0
44270: State Aid - Other Programs	43,532	0	0	0	0
46240: Road and Street Services	33,579	33,018	33,031	33,095	33,236
46250: Solid Waste Disposal	32,664,630	42,514,953	43,606,753	44,756,723	46,006,161
48030: Miscellaneous	25,082	7,500	7,500	7,500	7,500
Reserve Cancellations					
Fixed Asset Acquisition	0	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	0	5,400,000	6,702,859	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>37,561,968</b>	<b>55,091,391</b>	<b>50,906,707</b>	<b>45,044,953</b>	<b>46,310,759</b>
<u>USES OF FUNDS</u>					
Ongoing Operations	30,359,746	32,492,791	41,506,450	42,231,118	43,603,022
Major Construction Projects	553,733	10,458,140	7,994,508	0	0
Land Acquisition	0	0	0	0	0
Contribution to Reserves					
Fixed Asset Acquisition	0	12,106,741	1,372,003	1,744,901	1,613,308
Road Improvement	33,579	33,018	33,031	33,095	33,236
HHW Closure	695	701	715	729	744
Imprest Cash	0	0	0	0	0
Contingencies	0	0	0	1,035,110	1,060,449
Auditor's Year End Adjustment	0	0	0	0	0
Retained Earnings	6,614,214	0	0	0	0
<b>TOTAL USES OF FUNDS</b>	<b>37,561,968</b>	<b>55,091,391</b>	<b>50,906,707</b>	<b>45,044,953</b>	<b>46,310,759</b>
<b>OPERATING FUND RESERVE BALANCES</b>					
Fixed Asset Acquisition	11,219,125	23,325,866	24,697,869	26,442,770	28,056,078
Road Improvement	92,413	125,431	158,462	191,557	224,793
HHW Closure	35,296	35,997	36,712	37,441	38,185
Imprest Cash	8,600	8,600	8,600	8,600	8,600
Contingencies	12,249,428	6,849,428	146,569	1,181,679	2,242,128
<b>TOTAL OPERATING FUND RESERVE BALANCES</b>	<b>23,604,861</b>	<b>30,345,321</b>	<b>25,048,212</b>	<b>27,862,047</b>	<b>30,569,784</b>

APPROPRIATIONS BY ACCOUNT	2020/21	2021/22	2022/23	2023/24	2024/25
51010: Wages and Salaries	0	1,247,715	1,269,550	1,291,767	1,314,373
51210: Retirement	0	460,131	468,183	476,376	484,713
51220: Payroll Taxes	0	93,685	95,324	96,992	98,690
51240: Other Postemployment Benefits	0	147,073	149,647	152,266	154,931
51310: Insurance	0	239,094	243,278	247,535	251,867
52030: Clothing and Personal	1,549	3,500	3,570	3,641	3,714
52040: Communication Services Expense	31,394	35,000	35,700	36,414	37,142
52050: Food	911	1,500	1,500	1,530	1,561
52060: Household Expense	2,190	3,000	3,060	3,121	3,184
52080: Insurance	201,621	212,000	222,600	233,730	245,417
52140: Parts	1,451	1,500	263	263	263
52160: Maintenance	6,460	32,746	33,231	33,726	34,231
52161: Maintenance - Buildings	23,145	25,000	25,500	26,010	26,530
52170: Fuels and Lubricants	160	300	306	312	318
52180: Materials - Buildings & Improvements	264	300	306	312	318
52240: Professional / Membership Dues	2,533	2,600	2,652	2,705	2,759
52250: Services and Supplies	0	200	204	208	212
52260: Misc Expense	922	2,000	2,040	2,081	2,122
52320: Printing	5,233	8,000	8,160	8,323	8,490
52330: Office and Other Supplies	24,959	25,000	25,500	26,010	26,530
52340: Postage	3,018	3,500	3,570	3,641	3,714
52360: Prof. & Special Svcs - General	4,333,523	4,730,305	2,601,314	2,598,214	2,651,329
52370: Prof. & Special Svcs - Legal	51,694	75,000	76,500	78,030	79,591
52380: Prof. & Special Svcs - Tech., Eng. & Env.	24,195,639	23,276,928	34,704,394	35,361,453	36,773,040
52390: Prof. & Special Svcs - County	123,305	126,000	128,520	131,090	133,712
52400: Prof. & Special Svcs - IT	33,501	40,000	40,800	41,616	42,448
52440: Rents and Leases - Equipment	0	100	102	104	106
52450: Rents and Leases - Buildings & Improvements	500	100	102	104	106
52460: Small Tools & Instruments	403	1,000	1,020	1,040	1,061
52480: PC Acquisition	1,280	12,500	2,500	2,550	2,601
52510: Director's Fees	4,900	6,000	6,000	6,000	6,000
52540: Signing & Safety Material	407	10,000	600	612	624
52560: Small Equipment	87	100	102	104	106
52570: Advertising	87,035	30,000	30,600	31,212	31,836
52580: Special Department Expense	1,770	14,060	2,000	2,040	2,081
52785: Training / Education	4,919	10,000	14,000	14,280	14,566
52790: Transportation and Travel	764	50,000	5,000	5,100	5,202
52800: Utilities	91,605	300,000	306,000	312,120	318,362
52810: Operating Materials	621	1,000	1,000	1,000	1,000
53190: Taxes and Assessments	664,387	749,302	741,752	747,483	588,170
53250: Contributions to other Agencies	246,101	266,553			
53390: Transfer Out A-87 Costs	211,496	250,000	250,000	250,000	250,000
54410: Land	0	0	0	0	0
54430: Buildings and Improvements	0	0	0	0	0
54450: Equipment	6,323	385,000	0	0	0
54470: Infrastructure	507,396	2,025,000	0	0	0
54480: Land Improvements	40,014	8,048,140	7,994,508	0	0
55510: Operating Transfer Out	0	0	0	0	0
55550: Transfer to County for Road Improvements	0	0	0	0	0
59000: Appropriation for Contingencies	0	0	0	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>30,913,479</b>	<b>42,950,931</b>	<b>49,500,958</b>	<b>42,231,118</b>	<b>43,603,022</b>
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<b>SUMMARY OF APPROPRIATIONS</b>					
Related to Ongoing Operations	30,359,746	32,492,791	41,506,450	42,231,118	43,603,022
Related to Construction Projects	553,733	10,458,140	7,994,508	0	0
Related to Land Acquisition	0	0	0	0	0

SUB-ACCOUNT DETAIL	2020/21	2021/22	2022/23	2023/24	2024/25
52360: Prof. & Special Svcs - General					
2810: Financial Services	119,296	155,299	159,252	163,411	167,830
2880: Administration	0	500	510	520	531
2900: Audit Costs	460	20,000	20,400	20,808	21,224
2920: Aerial Surveys and Mapping Services	15,400	5,500	0	0	0
2940: Consulting Services	1,873,582	793,139	496,912	476,250	485,775
2950: Professional Engineering Services	2,198,959	3,683,867	1,850,800	1,862,316	1,899,562
3020: Armored Car Services	17,517	12,000	12,240	12,485	12,734
3045: Temporary Worker Services	108,309	60,000	61,200	62,424	63,672
52380: Prof. & Special Svcs - Tech., Eng. & Env.					
3140: Building Maintenance, Installation & Repairs	9,472	5,000	5,100	5,202	5,306
3180: MRF Operations	18,414,031	19,397,601	23,979,208	24,637,715	29,541,668
3190: Landfill Operations	2,591,284	2,764,327	9,602,336	9,592,943	6,092,534
3320: Environmental and Ecological Services (WPWMA staff)	3,119,324	1,000,000	1,005,000	1,010,025	1,015,075
3322: Hazardous Waste (Temp Events & Sac County)	61,528	110,000	112,750	115,569	118,458
53190: Taxes and Assessments					
4870: Taxes and Assessments - Disposal Taxes	426,320	448,689	435,120	434,712	269,138
4870: Taxes and Assessments - Property Taxes	595	613	632	651	670
4870: Taxes and Assessments - Permit Fees	202,472	200,000	204,000	208,080	212,242
4870: Taxes and Assessments - Fines and Penalties	35,000	100,000	102,000	104,040	106,121
MAJOR CONSTRUCTION PROJECTS					
54430: Buildings and Improvements					
Building Expansions, Retrofits and Modifications					
54450: Equipment					
MRF Equipment		200,000			
LFG Equipment					
Composting Systems					
Information and Communications Technology	6,323	25,000			
Security Systems		100,000			
Misc Equipment		60,000			
54470: Infrastructure					
Power		565,000			
Water	507,396	1,220,000			
Leachate/Sewage		240,000			
LFG Wells and Piping					
LFG Monitoring Systems					
Water Monitoring Systems					
54480: Land Improvements					
Liner Systems	40,014		7,994,508		
Cover Systems					
Compost Pads and Ponds		2,648,140			
Other		5,400,000			
MAJOR CONSTRUCTION PROJECTS TOTAL	553,733	10,458,140	7,994,508	0	0



	2020/21	2021/22	2022/23	2023/24	2024/25
<b>TIPPING FEE STRUCTURE</b>					
Tipping Fee (\$ per ton)					
MSW	73.00	88.00	90.00	92.00	94.00
C&D	51.00	88.00	90.00	92.00	94.00
Sludge and Mixed Inerts	39.00	50.00	51.00	52.00	53.00
Green Waste	42.00	66.00	67.50	69.00	70.50
Wood Waste	29.00	40.00	41.00	42.00	43.00
Food Waste	46.50	46.50	52.50	59.00	66.50
Inerts	20.00	25.00	25.50	26.00	26.50
H2O Sludge	9.00	9.23	9.25	9.25	9.25
Treated Wood Waste	188.00	188.00	192.50	197.25	202.00
Bulk Tires	200.00	205.00	210.00	215.25	220.50
Tipping Fee (\$ per cubic yard)					
MSW	16.00	20.00	20.50	21.00	21.50
C&D	16.00	20.00	20.50	21.00	21.50
Green Waste	9.00	14.00	14.25	14.50	14.75
Wood Waste	9.00	12.50	12.75	13.00	13.25
Inerts	18.00	25.00	25.50	26.00	26.50
Tipping Fee (\$ per unit)					
Appliances	8.00	8.25	8.25	8.25	8.25
CFC Devices	37.00	38.00	38.75	39.50	40.25
Car Tires	3.50	3.75	3.75	3.75	3.75
Truck Tires	20.00	20.50	21.00	21.50	22.00
Tractor Tires	80.00	82.00	84.00	86.00	88.00
<b>MATERIAL QUANTITIES</b>					
MSW					
Tonnage	249,290	251,783	252,815	253,860	254,938
Yardage	147,050	148,520	149,129	149,745	150,420
C&D					
Tonnage	118,689	106,820	107,392	108,256	109,192
Yardage	45,960	41,364	41,585	41,920	42,519
Sludge and Mixed Inerts					
Tonnage	19,480	20,065	18,058	16,252	14,627
Green Waste					
Tonnage	61,140	55,026	55,714	56,410	57,115
Yardage	53,015	47,713	48,310	48,914	49,525
Wood Waste					
Tonnage	5,354	6,692	6,692	6,692	7,027
Yardage	7,908	9,885	9,885	9,885	10,380
Food Waste					
Tonnage	2,919	2,344	2,367	2,391	2,415
Inerts					
Tonnage	42,592	42,672	42,457	42,439	42,767
Yardage	22,513	23,638	23,519	23,509	23,691
Appliances					
Tonnage	11,161	9,766	9,884	10,005	10,128
CFC Devices					
Tonnage	4,554	3,985	4,033	4,082	4,132
Tires					
Car	7,251	6,345	6,422	6,501	6,581
Truck	110	96	97	98	99
Tractor	68	60	61	62	63
Bulk Tonnage					
Tonnage	42	37	37	38	38
H2O Sludge					
Tonnage	1,153	1,009	1,021	1,033	1,046
Treated Wood Waste					
Tonnage	467	409	414	419	424

	2020/21	2021/22	2022/23	2023/24	2024/25
<b>CLOSURE / POSTCLOSURE FUND</b>					
<u>SOURCES OF FUNDS</u>					
Retained Earnings	0	0	0	0	0
42010: Investment Income	59,908	76,073	78,226	80,388	82,559
46250: Solid Waste Disposal	331,107	322,684	322,020	321,794	297,394
General Reserve Cancellations	264,258	0	231,407	246,725	88,979
<b>TOTAL SOURCES OF FUNDS</b>	<b>655,273</b>	<b>398,757</b>	<b>631,653</b>	<b>648,907</b>	<b>468,932</b>
<u>USES OF FUNDS</u>					
Closure/Postclosure Liability Adjustment	655,273	(9,951)	631,653	648,907	468,932
Contribution to General Reserves	0	408,708	0	0	0
Contribution to Operating Fund	0	0	0	0	0
Retained Earnings	0	0	0	0	0
<b>TOTAL USES OF FUNDS</b>	<b>655,273</b>	<b>398,757</b>	<b>631,653</b>	<b>648,907</b>	<b>468,932</b>
<b>CLOSURE/POSTCLOSURE FUND BALANCE</b>					
Closure/Postclosure Liability	13,421,929	13,411,978	14,043,631	14,692,538	15,161,470
General Reserves	665,644	1,074,352	842,945	596,220	507,241
<b>TOTAL CLOSURE/POSTCLOSURE FUND BALANCE</b>	<b>14,087,573</b>	<b>14,486,330</b>	<b>14,886,576</b>	<b>15,288,758</b>	<b>15,668,711</b>
<b>SELF INSURANCE FUND</b>					
<u>SOURCES OF FUNDS</u>					
Retained Earnings	109,844	0	0	105,243	210,133
42010: Investment Income	31,793	39,581	39,795	39,441	39,088
46250: Solid Waste Disposal	0	0	0	0	0
Future Occurances Reserve Cancellations	0	65,449	65,449	65,449	65,449
<b>TOTAL SOURCES OF FUNDS</b>	<b>141,637</b>	<b>105,030</b>	<b>105,243</b>	<b>210,133</b>	<b>314,670</b>
<u>USES OF FUNDS</u>					
52360: Prof. & Special Svcs - General	0	0	0	0	0
52370: Prof. & Special Svcs - Legal	19,330	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
Contribution to Reserve for Future Occurances	122,307	105,030	0	0	0
Retained Earnings	0	0	105,243	210,133	314,670
<b>TOTAL USES OF FUNDS</b>	<b>141,637</b>	<b>105,030</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SELF INSURANCE RESERVE BALANCE</b>					
Reserve for Future Occurances	7,329,817	7,369,398	7,303,950	7,238,501	7,173,053

	2020/21	2021/22	2022/23	2023/24	2024/25
<b>ODOR MANAGEMENT FUND</b>					
<u>SOURCES OF FUNDS</u>					
Retained Earnings	0	0	0	0	0
42010: Investment Income	0	380	514	641	764
46250: Solid Waste Disposal	236,639	232,527	235,379	238,760	239,227
49060: Contributions from Other Funds					
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
Odor Management Reserve Cancellations	0	0	0	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>236,639</b>	<b>232,907</b>	<b>235,893</b>	<b>239,402</b>	<b>239,990</b>
<u>USES OF FUNDS</u>					
Ongoing Operations	173,276	210,536	214,743	219,034	223,411
Major Construction Projects	0	0	0	0	0
Contribution to Reserves					
SAP/PRSP Capital and Operating	0	0	0	0	0
Non SAP/PRSP Capital and Operating	63,363	22,371	21,150	20,367	16,579
Auditor's Year End Adjustment	0	0	0	0	0
Retained Earnings	0	0	0	0	0
<b>TOTAL USES OF FUNDS</b>	<b>236,639</b>	<b>232,907</b>	<b>235,893</b>	<b>239,402</b>	<b>239,990</b>
<b>ODOR MANAGEMENT FUND RESERVE BALANCES</b>					
SAP/PRSP Capital and Operating	0	0	0	0	0
Non SAP/PRSP Capital and Operating	63,363	85,734	106,884	127,251	143,830
<b>TOTAL ODOR MANAGEMENT FUND RESERVE BALANCES</b>	<b>63,363</b>	<b>85,734</b>	<b>106,884</b>	<b>127,251</b>	<b>143,830</b>
<b>APPROPRIATIONS BY ACCOUNT</b>					
51010: Wages and Salaries	0	31,267	31,814	32,371	32,937
51210: Retirement	0	11,531	11,732	11,938	12,147
51220: Payroll Taxes	0	2,348	2,389	2,431	2,473
51240: Other Postemployment Benefits	0	3,686	3,750	3,816	3,882
51310: Insurance	0	5,992	6,096	6,203	6,312
52050: Food	0	0	0	0	0
52140: Parts	0	0	0	0	0
52160: Maintenance	87,970	120,486	122,892	125,346	127,850
52260: Misc Expense	0	0	0	0	0
52320: Printing	2,690	2,800	2,856	2,913	2,971
52330: Other Supplies	0	0	0	0	0
52340: Postage	0	0	0	0	0
52360: Prof. & Special Svcs - General	0	0	0	0	0
52380: Prof. & Special Svcs - Tech., Eng. & Env.	78,168	80,000	81,600	83,232	84,897
52460: Small Tools & Instruments	4,448	0	0	0	0
52480: PC Acquisition	0	0	0	0	0
52560: Small Equipment	0	0	0	0	0
52570: Advertising	0	5,000	5,100	5,202	5,306
52580: Special Department Expense	0	250	255	260	265
54430: Buildings and Improvements	0	0	0	0	0
54450: Equipment	0	0	0	0	0
54470: Infrastructure	0	0	0	0	0
54480: Land Improvements	0	0	0	0	0
59000: Appropriation for Contingencies	0	2,000	2,040	2,081	2,122
<b>TOTAL APPROPRIATIONS</b>	<b>173,276</b>	<b>210,536</b>	<b>214,743</b>	<b>219,034</b>	<b>223,411</b>