Working Towards a Future Without Landfills

SalinasValley Recycles.org

SALINAS VALLEY SOLID WASTE AUTHORITY







Salinas Valley Solid Waste Authority

Annual Budget

Fiscal Year 2026-27

$25,830,000



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SALINAS VALLEY
SOLID WASTE AUTHORITY

Budget Document

Fiscal Year
2026-27

Prepared by:
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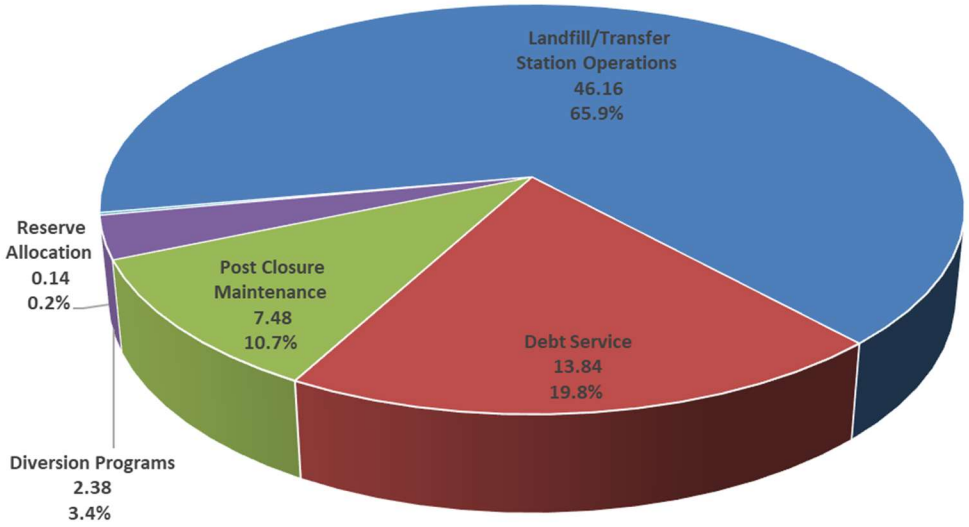
February 19, 2026

Salinas Valley Solid Waste Authority (Authority) Board Members:

We are pleased to present the Operating Budget for Fiscal Year 2026-27. The $25,830,000 operating budget represents a 4.1% increase from the FY 2025-26 budget. The budget is financed by $29,560,200 in operating revenues, which will generate an operating surplus of $3,730,200. The proposed use of this surplus is $1,893,000 to fund Capital Improvement Projects and Equipment Replacement (CIPs), $1,375,000 to fund post closure maintenance at the Authority's three closed landfills, and $430,000 for unfunded SB1383 procurement mandate from the state. The remaining $32,200 will be allocated to reserves designated in the Board approved Financial Policies.

The Post Closure and Capital Improvement Projects require budget allocations of $3,698,000 that will be funded from the $3,730,200 operating budget surplus mentioned above.

The $67.00/ton tipping fee will increase to $70.00/ton and will be used to fund operations, as well as liabilities from our closed landfills. The following chart shows how the tipping fee is budgeted to be spent after the capital improvement projects and administrative overhead have been allocated to the proper programs.



Achieving a Balanced Budget

To achieve a balanced budget, this document incorporates the following items:

- A Solid Waste Rate increase of $3.00 per ton to $70.00 per ton
- An Organics Rate increase of $1.75 per ton to $63.00 per ton
- A Transportation Surcharge increase of $1.00 per ton to $22.00 per ton
- Other revenue adjustments for a total $199,300 increase

Beginning on the following page is a summary of the proposed budget followed by a discussion of how it was developed.

Salinas Valley Solid Waste Authority
Two-Year Budget Comparison
FY 2026-27

	FY 2025-26 Budget	FY 2026-27 Proposed Budget	% Change
Revenues			
Tipping Fees - Solid Waste	15,075,000	15,750,000	4.5%
Tipping Fees - Diverted Materials	3,577,500	3,682,000	2.9%
AB939 Service Fee	5,650,200	5,650,200	0.0%
Charges for Services	2,787,000	3,138,000	12.6%
Sales of Materials	175,000	200,000	14.3%
Gas Royalties	340,000	340,000	0.0%
Investment Earnings	800,000	800,000	0.0%
Total Revenues	28,404,700	29,560,200	4.1%
Operating Expenditures			
1110 - Executive Administration	599,900	683,300	13.9%
1120 - Administrative Support	556,100	581,300	4.5%
1130 - Human Resources Administration	508,500	499,400	-1.8%
1140 - Clerk of the Board	255,400	264,000	3.4%
1200 - Finance Administration	1,071,900	1,071,500	0.0%
1300 - Operations Administration	848,000	931,000	9.8%
2100 - Resource Recovery	1,541,600	1,599,000	3.7%
2150 - Marketing	100,600	100,600	0.0%
2200 - Public Education	247,400	287,400	16.2%
2300 - Household Hazardous Waste	1,173,700	1,213,300	3.4%
2400 - C & D Diversion	377,700	530,700	40.5%
2500 - Organics Diversion	2,367,800	2,543,500	7.4%
2600 - Diversion Services	40,000	40,000	0.0%
3600 - JR Transfer Station	1,006,000	1,060,200	5.4%
3630 - JR Recycling Operations	247,400	271,200	9.6%
3820 - ML Transportation Operations	2,072,300	2,193,900	5.9%
3830 - ML Recycling Operations	677,000	734,300	8.5%
4500 - JC Landfill Operations	5,059,200	5,202,500	2.8%
4530 - JC Recycling Operations	620,600	672,600	8.4%
5500 - Johnson Canyon ECS	696,800	711,500	2.1%
5700 - Sun Street ECS	89,800	96,900	7.9%
6100 - Debt Service - Interest	341,000	293,100	-14.0%
6200 - Debt Service - Principal	2,770,000	2,820,000	1.8%
6605 - Closure/Post Closure Set-Aside	416,300	303,800	-27.0%
6606 - Cell Construction Set-Aside	1,125,000	1,125,000	0.0%
Grand Total	24,810,000	25,830,000	4.1%
Revenues Over/(Under) Expenses	3,594,700	3,730,200	3.8%
Less Post Closure Allocation	(1,314,000)	(1,375,000)	4.6%
Less CIP/Repayments Budget Allocation	(2,265,000)	(2,323,000)	2.6%
Balance Used for Reserves	15,700	32,200	105.1%

Revenue Increases ($1,155,500)

Revenues are projected to increase 4.1% in total. Tipping fee Increases represent a 2.8% increase to the total revenue, the other 1.3% is due to other revenue adjustments. The following table summarizes the projected increases.

SOLID WASTE RATE INCREASE	696,500
ORGANICS RATE INCREASE	83,000
OTHER REVENUE ADJUSTMENTS	376,000
INCREASED REVENUE	**1,155,500**

Solid Waste Rate Increase ($696,500)
Increasing the Tipping fee for solid waste and related materials from $67/ton to $70/ton will generate **$696,500** in additional revenue.

Organics Fee Increase ($83,000)
Increases expected from Atlas (The Authority's Organics Processor), as well as increases to the staffing for the depackager, require an increase to $63.00/ton to keep the program fully self-funded. The $1.75/ton increase will generate an additional **$83,000**.

Other Revenue Adjustments ($376,000)
Changes to Franchise Transportation, contract administration, and sales of materials will generate an additional $116,000. Additionally, the staff is expecting $160,000 in reimbursements from vendors and partners for PG&E and other regional program expenses. The net impact of all other revenue adjustments is an increase of **$376,000**.

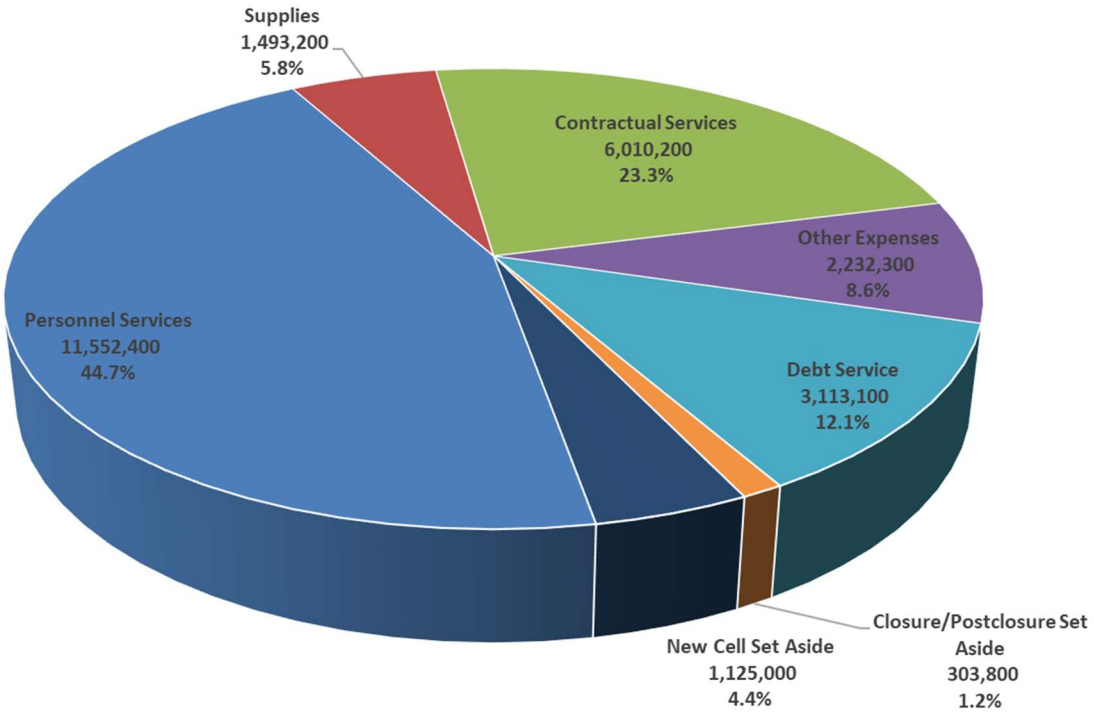
Operating Expenditures

The proposed operating budget of $25,830,000 reflects an increase of $1,020,000 (4.1%) over the current appropriations.

The following is a comparison of the FY 2025-26 approved operating budget, and the FY 2026-27 proposed operating budget by category.

Salinas Valley Solid Waste Authority
Budget by Category
FY 2026-27

	FY 2025-26 Budget	FY 2026-27 Proposed Budget	Increase / (Decrease)	% Change
Personnel Services	10,615,800	11,552,400	936,600	8.8%
Supplies	1,453,200	1,493,200	40,000	2.8%
Contractual Services	5,961,800	6,010,200	48,400	0.8%
Other Expenses	2,126,900	2,232,300	105,400	5.0%
Debt Service	3,111,000	3,113,100	2,100	0.1%
Closure/Postclosure Set Aside	416,300	303,800	(112,500)	-27.0%
New Cell Set Aside	1,125,000	1,125,000	-	0.0%
Grand Total	**24,810,000**	**25,830,000**	**1,020,000**	**4.1%**



Employee Services - $11,552,400 (44.7%)

Employee Services account for 44.7% of the budget. The proposed budget includes sixty-nine full-time positions. The budget includes the addition of a Field Operations Supervisor, and a Human Resources Technician.

Employee services are budgeted to increase 8.8% ($936,600) in 2026-27 to $11,552,400. Changes are due to:

COLA (Varies by Bargaining Group)	$ 280,700
Medical Premiums	136,500
Merit Increases	131,700
MOU Adjustments	128,900
Other Payroll Adjustments	(33,100)
Payroll/Benefit Increases	644,700
Equipment Maintenance Worker	153,100
Diversion Systems Maintenance Worker	138,800
Total Payroll Increases	***$ 936,600***

Equipment Maintenance Worker

The Authority has over one hundred (100) pieces of equipment to maintain and two (2) Equipment Maintenance Technicians. When numerous units are down for repair or maintenance staff use outside help to keep up. The addition of an Equipment Maintenance Worker who performs services such as oil and filter changes along with minor repairs such as hydraulic hose replacement, equipment lubrication, and other minor tasks that currently consume some of the Equipment Maintenance Technicians' time will free them up to perform repairs that may otherwise be sourced out to other vendors for assistance. Total salaries and benefits for this position is **$153,100** and **will be funded through a reduction in the equipment maintenance budget**.

Diversion Systems Maintenance Worker

As part of SB1383 the Authority has established the Depackager and Construction and Demolition sort line to recover organics from the waste streams. Over the past three years the programs have continued to grow and operate seven (7) days a week at the Johnson Canyon Landfill. We currently run both operations with three Diversion System Maintenance Workers who process material, empty trash bins, and service the equipment at these two facilities. As we continue to grow the programs, we need additional staff to ensure proper staffing levels year-round to keep up with deliveries, while also covering staff shortages associated with paid time off or illness. Staff requests the addition of one (1) Diversion System Maintenance Worker to assist with current levels of service and processing. Total salaries and benefits for this position is **$138,800**.

Supplies - $1,493,200 (5.8%)

The supplies budget will increase by $40,000. Most of our supplies budget, $1,059,600 (71.0%) is for fuel used to operate equipment and vehicles at all our facilities.

Contract Services (Business Partnerships) - $6,010,200 (23.3%)

Contract Services pays for regulatory compliance and environmental monitoring, as well as processing and other services.

Contract services are budgeted to increase $48,400 (0.8%) to $6,010,200.

The following is a summary of the major expenses in this category:

- Atlas Recycling (organics contractor) is expected to be compensated $1,914,800 for processing organics and wood waste at Johnson Canyon Landfill. This is the single largest recycling program for the Authority. This program keeps over 47,500 tons of organic material from the landfill and is expected to increase significantly over the coming years due to program changes to address new organics recovery mandates under AB 1826 and SB 1383.

- HHW Hauling & Disposal, along with supplies needed, will cost $317,500. This includes ABOP and E-Waste Disposal which is intended to keep Hazardous Waste out of the landfill.

- The City of Gonzales will continue to receive $250,000 in mitigation fees for hosting the landfill near its city limits.

Other Expenses - $2,232,300 (8.6%)

This category covers other expenses not included in the above categories. Most of the expenses included in this category are regulatory or for mitigation-related activities:

- California Integrated Waste Management Fees - $315,400. All landfills are required to pay the State a regulatory fee based on tonnage landfilled.

- Monterey County Environmental Health Bureau regional fees - $139,800. The Monterey County Environmental Health Bureau expects to receive $496,080 in total fees from the Authority and Monterey Regional Waste Management District (MRWMD) based proportionally on tonnage landfilled at each site. Ending importation of waste to Authority landfills and significant increases in outside waste import to the MRWMD has shifted a larger share of this regulatory fee to MRWMD.

- Monterey County Environmental Health Bureau, Local Enforcement Agency (LEA) - $103,300. The Monterey County Environmental Health Bureau LEA charges various permit fees for active and closed landfill permit activities. In total, the Authority expects to pay $243,100 to Monterey County Environmental Health.

Debt Service - $3,113,100 (12.1%)

At $3,113,100, Debt Service is the third largest expense category at 12.1% of the budget.

The 2014 Bonds had an August 1, 2024, call date. However, with historically low interest rates, the Authority was able to prefund the Bonds by setting funds in escrow to pay the scheduled interest and principal payments through the call date and still save a substantial amount of money. The Authority was scheduled to pay $3.135 million in FY 2022-23 on the 2014 Bonds. The Authority Board chose to maintain the same payment with the lower interest rate, which allowed the Authority to shorten the maturity of its bonds by 1 year and save $1.6 million over the remaining life of the Bonds. The final payment is scheduled for August 1, 2030.

The following is the full schedule for the Authority's bond debt service requirements:

2022A			
Fiscal Year Ended June 30,	Principal	Interest	Total Debt Service Requirement
2023	2,700,000	415,297	3,115,297
2024	2,700,000	413,116	3,113,116
2025	2,730,000	381,569	3,111,569
2026	2,770,000	340,937	3,110,937
2027	2,820,000	293,020	3,113,020
2028	2,870,000	238,656	3,108,656
2029	2,935,000	177,880	3,112,880
2030	3,000,000	111,057	3,111,057
2031	3,070,000	38,083	3,108,083
	25,595,000	2,409,614	28,004,614

Debt Service schedules are also available: Appendix F -2022A Taxable Bonds

Closure/Post Closure Set Aside, Johnson Canyon Landfill - $303,800 (1.2%)

The calculation of closure and post-closure amounts is based on Governmental Accounting Standards Board Statement No. 18 (GASB 18). GASB 18 states how the costs of closure and post-closure maintenance are calculated and allocated to accounting periods. The Authority follows the GASB 18 methodology to determine the budgeted amount for closure costs. The California Department of Resources Recycling and Recovery (CalRecycle) governs the funding of liabilities for landfill closure and post-closure.

To ensure adequate funding, costs are checked annually to ensure the State's mandated inflation rates for closure costs remain consistent with actual engineering and industry cost estimates. The 5-year permit review has been submitted to CalRecycle and LEA and a 5-year permit renewal was issued on December 21, 2021. It is estimated that $1.35 per ton will need to be set aside in FY 2026-27 to fund the closure as well as the post-closure requirements for Johnson Canyon Landfill.

New Cell Construction Set Aside - $1,125,000 (4.5%)

The cost of the current cell completed in FY 2019-20 was just over $5.25 million for 1.17 million tons. This included engineering, construction, quality assurance, staff time, and equipment costs used during construction of the cell. For the Authority to fund future cells with cash on hand (Save-As-You-Go), we will need to set aside $5 per ton over the life of the current cell. Setting aside money on a per ton basis allows the Authority to adjust for increases and decreases in tonnage, as necessary. At the budgeted tonnage of 225,000, the estimated set aside for FY 2026-27 will be $1,125,000. The amount set aside is shown in the Operating Budget and will be allocated to the CIP budget during the CIP carryover process typically approved by the Board at the September Board meeting.

Capital Improvement Projects (CIP) /Post Closure Maintenance

The following Projects are included in the CIP budget for FY 2026-27

Post Closure Maintenance (3 sites)	$ 1,375,000
Equipment Replacement (3 sites)	1,288,000
SB1383 Procurement Requirement	430,000
Johnson Canyon LFG System Improvements	329,000
Johnson Canyon Partial Closure	111,000
Roadway Maintenance/Improvements	109,000
Johnson Canyon Litter Barrier	28,000
JR Transfer Station Improvements	28,000
Total Operating Surplus Allocations	$ 3,698,000

Post Closure Maintenance ($1,375,000)

Post-closure maintenance costs are inconsistent in nature. Some years require more maintenance than others. During FY 2019-20, the Board approved removing post closure maintenance from the operating budget and including it in the CIP budget. This allows staff to carry over remaining balances at the end of the year and help ensure that funding is available when large maintenance and repairs are necessary at the closed landfills. The total post closure maintenance budget for all three sites is $1,375,000 and are allocated to each site as follows:

- Crazy Horse Closed Landfill - $665,000
- Jolon Road Closed Landfill - $430,000
- Lewis Road Closed Landfill - $280,000

Equipment Replacement ($1,288,000)

The Authority operates one landfill, one transfer station, and uses staff and fleet to haul for a transfer station owned and operated by a third party. To replace the necessary equipment, money is set aside every year. This will allow the Authority to replace equipment purchased with cash on hand rather than having to take out additional debt. The Equipment Replacement budget for all three sites is $1,288,000 and are allocated to each site as follows:

- Johnson Canyon Landfill - $903,000
- Madison Lane Transfer Operations - $253,000
- Jolon Road Transfer Station - $132,000

SB1383 Procurement Requirement ($430,000)

As of 2025, each member agency is required to meet 100% of its procurement requirement for SB1383. Funding for the procurement had been done with grant funds. However, grant funds are no longer available, making this state mandate unfunded. While this is not capital and will ultimately be part of our operating expenditures, this item is being included in the CIP budget to more easily carry balances forward year over year, and to ensure that funds are dedicated for this purpose.

Johnson Canyon LFG System Improvements ($329,000)
As landfill operations continue at the Johnson Canyon Landfill, so is the need to ensure an effective environmental control system is in place. Setting aside $329,000 annually for landfill gas system improvement will allow us to maintain and replace wells and environmental control equipment as needed.

Johnson Canyon Partial Closure ($111,000)
Staff is working on phases one and two of the Johnson Canyon Closure Plan. The soil being moved to complete these phases is part of the overall soil management plan related to the continual construction of the new cells. However, items such as Construction Quality Assurance testing and surveying are strictly part of the closure and must be tracked separately. An allocation of $111,000 annually is necessary until phases one and two of the rolling closure have been completed.

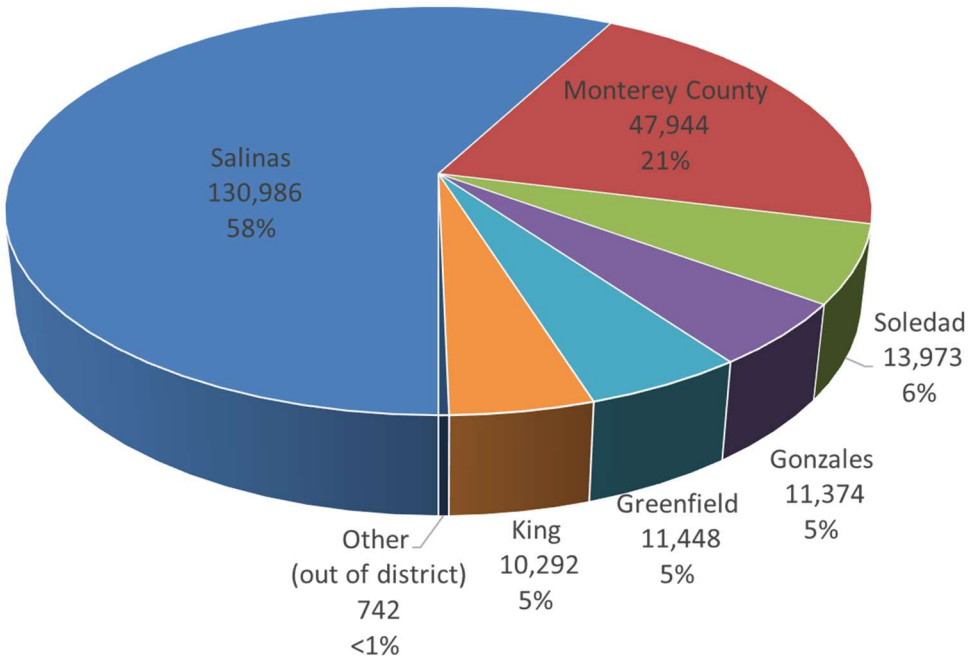
Roadway Maintenance/Improvements ($109,000)
The Authority sets aside funds annually to maintain/replace the roads surrounding its facilities.

Johnson Canyon Litter Barrier ($28,000)
The litter barrier control fence along the property boundary helps to prevent litter from leaving the site. The $28,000 annual funding allows staff to expand and replace the barrier as needed.

Jolon Road Transfer Station Improvements ($28,000)
Staff took over of the Jolon Road Transfer Station in September 2016. Initial repairs were done at the facility at this time. Setting aside $28,000 annually will help ensure that any future capital repairs and/or improvements at the site have a minimal impact on the budget.

SOLID WASTE ORIGIN

The chart below shows the origin of the solid waste landfilled from the Authority service area for FY 2024-25. The origin of waste has historically been about the same.



Landfilled Tonnage

The following chart shows tonnage for the last ten fiscal years. After losing nearly 30% of its solid waste tonnage between FY 2005-06 and FY 2011-12, the tonnage remained flat until FY 2015 when tonnage began to steadily increase through FY 2021-22, with tonnage peaking at 238,089 in FY 2021-22. With the closure of Sun Street Transfer Station on September 10, 2022, tonnage decreased 5% year over year. Tonnage has remained stable since but could be affected if a recession occurs in the next few years.



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
SVSWA	182,298	199,457	213,714	226,386	224,979	231,463	238,089	225,963	229,219	226,758

Below is a summary of Solid Waste accepted at the scale house. This is followed by a brief discussion.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
Total Franchise Waste	170,157	165,722	164,250	158,600	158,600
Total Self Haul Waste	50,197	60,900	60,397	66,400	59,500
Total Solid Waste Tons	**220,354**	**226,621**	**224,647**	**225,000**	**225,000**
Percent Change		2.8%	-0.9%	0.2%	0.0%

- Year-to-date projections for 2025-26 are just under 226,000 tons.

Franchise Solid Waste Tonnage

For FY 2025-26 staff prepared the budget based on 158,600 tons of franchise waste. Current projections for FY 2025-26 show a slight increase from FY 2024-25 totals. Staff is estimating 165,500 tons for franchise waste in FY 2026-27, an increase of 4.4% of tons from the FY 2025-26 budget.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
City of Salinas	96,271	94,422	95,626	90,400	97,700
Monterey County	39,739	37,249	34,961	34,900	34,600
City of King	8,595	9,246	8,760	8,800	8,600
City of Soledad	7,878	7,896	7,957	7,700	8,100
City of Greenfield	7,430	7,515	7,622	7,700	7,400
Tri-Cities Disposal	6,834	6,005	5,863	5,700	5,900
City of Gonzales	3,410	3,389	3,461	3,400	3,200
Total Franchise Tons	**170,157**	**165,722**	**164,250**	**158,600**	**165,500**
Percent Change		-2.6%	-0.9%	-3.4%	4.4%

- Year-to-date projected Franchise tonnage for 2025-26 is over 166,000.

Self-Haul Solid Waste Tonnage

The second largest source of income for the Authority is self-haul solid waste. These customers bring their solid waste to Authority facilities. These customers can go wherever they choose and are not subject to inter-agency flow control agreements. Staff is estimating 59,500 tons for self-haul waste in FY 2026-27, a decrease of 10.4% tons from the FY 2025-26 budget.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
Johnson Canyon Self-Haul	39,879	56,745	55,870	62,000	55,100
Jolon Road Self-Haul	3,818	4,155	4,527	4,500	4,400
Sun Street Self-Haul	6,500	-	-	-	-
Total Self-Haul Solid Waste	**50,197**	**60,900**	**60,397**	**66,400**	**59,500**
Percent Change		21.3%	-0.8%	9.9%	-10.4%

Year-to-date projected self-haul tonnage for 2025-26 is just under 60,000.

LANDFILL CAPACITY

The Authority owns and operates the Johnson Canyon Landfill located outside of the city of Gonzales. On December 21, 2021, CalRecycle approved a revision to the solid waste facility permit for Johnson Canyon Landfill. The revision increased the capacity of the landfill by 5,933,838 cubic yards (approximately 4,638,436 tons), adding 11 years to the estimated life of the landfill. Our remaining capacity on June 30, 2025, was estimated at 8.78 million tons, which is approximately 38.7 years at last year's fill rate. The life of the landfill could be extended if mandatory recycling and new diversion programs are implemented to reduce landfill tonnage. Absent additional diversion programs or a landfill expansion, the landfill is expected to be full sometime during FY 2063-64.

Johnson Canyon Landfill Capital Improvements

To fully utilize the permitted capacity, it is estimated that Johnson Canyon Landfill will require capital improvements totaling $17,500,000 over the next 40 years. At this time, the Authority cannot predict all the required improvements, as changes in technology and State/Federal mandates are expected to influence the amount of technology that must be used.

PROJECTIONS

To make financial decisions, it is important to see what expenses for operations and Capital Improvement Project needs are for the next few years. To project Authority rates, staff used the following assumption:

- The tonnage stays flat at 225,000 tons.
- No other changes to services
- CPI increases of 3.0% to the Operating Budget for the next 5 years
- Additional Payroll increase in FY 2027-28, and 2028-29 due to approved MOU contracts.
- Increases to AB939 and other programs only to maintain self-funding.
- Solid Waste rates increases to ensure proper revenue.

Debt service coverage of 115% is required to meet our bond covenants. As shown below, our debt service coverage is expected to be 208% in FY 2026-27, and between 209% and 217% in later years.

Description	2025-26 Budget	2026-27 Proposed	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate	2030-31 Estimate
Landfilled Tonnage	225,000	225,000	225,000	225,000	225,000	225,000
Estimated Tipping fee	67.00	70.00	73.00	76.25	79.00	81.50
AB939 Service Fee	5,650,200	5,650,200	5,875,000	6,100,000	6,325,000	6,550,000
Total Operating Revenues	28,404,700	29,560,200	30,586,000	31,728,000	32,653,000	33,638,000
Total Operating Expenditures (Includes Post Closure and SB1383 Procurement)	21,901,700	23,093,100	24,081,000	25,113,000	25,984,000	26,887,000
Net Revenues	6,503,000	6,467,100	6,505,000	6,615,000	6,669,000	6,751,000
Debt Service on 2022 Bond	3,111,000	3,113,100	3,108,700	3,112,900	3,111,100	3,108,100
Net Income After Debt Service*	3,392,000	3,354,000	3,396,300	3,502,100	3,557,900	3,642,900
Debt Coverage Ratio	209%	208%	209%	213%	214%	217%
*Allocation for CIP and Reserve funding per Board fiscal policies						

Capital Improvements are constantly needed at landfills and transfer stations. Both monitoring and disposal equipment must be constantly upgraded and/or replaced. A capital lease loan was taken out to buy equipment needed to operate Johnson Canyon Landfill. Additionally, the Board directed staff to borrow funds from capital reserves to fund initial equipment purchases needed to run the transfer station at Jolon Road. Now that both loans are repaid, the funds are being allocated to a Capital Equipment Replacement CIP to have cash available when the equipment bought requires replacement (Save-As-You-Go).

The following is a summary of capital needs expected to be funded over the next five years. Post Closure is included in Operating Expenditures for the purpose of calculating the Debt Coverage Ratio but is part of the Capital Improvements Budget so that we can carry over remaining balances year over year.

Description	2025-26 Budget	2026-27 Proposed	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate	2030-31 Estimate
Post-Closure (Part of Operating Expenditures)	1,314,000	1,375,000	1,445,000	1,518,000	1,595,000	1,676,000
SB1383 Procurement (Part of Operating Expenditures)	430,000	430,000	430,000	430,000	430,000	430,000
New Cell Construction (Shown in Operating Budget)	1,125,000	1,125,000	1,125,000	1,125,000	1,125,000	1,125,000
Closure/Post-Closure Set Aside (Shown in Operating Budget)	416,300	303,800	315,000	327,000	338,000	349,000
Equipment Purchase/Replacement	1,222,000	1,288,000	1,328,000	1,369,000	1,412,000	1,456,000
JC Landfill	453,000	468,000	370,000	382,000	394,000	407,000
Roadway Improvements	106,000	109,000	113,000	117,000	121,000	125,000
Transfer Station Improvements	27,000	28,000	29,000	30,000	31,000	32,000
Diversion Programs	27,000	-	113,000	117,000	121,000	125,000
Total CIP's and Set Asides Funded From Operations	**3,376,300**	**3,321,800**	**3,393,000**	**3,467,000**	**3,542,000**	**3,619,000**

The following summary shows expected funding of reserves from budgeted operating surpluses.

Description	2025-26 Budget	2026-27 Proposed	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate	2030-31 Estimate
Net Income After Debt Service	3,392,000	3,354,000	3,396,300	3,502,100	3,557,900	3,642,900
Total CIP, and Set Asides Funded From Operations	3,376,300	3,321,800	3,393,000	3,467,000	3,542,000	3,619,000
Budgeted Surplus for Reserves	**15,700**	**32,200**	**3,300**	**35,100**	**15,900**	**23,900**

REVENUE BOND RATE COVENANT

Pursuant to the Master Indenture for the 2022 Refunding Revenue Bonds, the Authority agreed “to fix, prescribe and collect rates, fees and charges and manage the operation of the System for each fiscal year so as to yield Net Revenues during such fiscal year equal to at least one hundred fifteen percent (115%) of the Annual Debt Service in such fiscal year.” After paying for operations, the Authority must have available 115% of the amount of debt service. This ensures bondholders that there is a 15% cushion to make debt service payments in the event changes are necessary during the year, which would affect revenues or expenditures. For FY 2026-27, the budgeted debt service coverage ratio is 208%.

LIABILITIES

One of the primary reasons that the Authority was formed was to manage the long-term landfill liabilities of its member agencies through economies of scale as a regional agency. As of June 30, 2025, the Authority holds $70.2 million in long-term liabilities related to its landfills, both opened and closed on behalf of all its member agencies.

The chart below shows how these liabilities would be broken down based on FY 2023-25 franchise waste buried at the Johnson Canyon Landfill.

Salinas Valley Solid Waste Authority
Liabilities Allocated by Tonnage Landfilled
All Totals as of June 30, 2025

	FYE 2023-25 Franchise Tons Landfilled	Percent of Tons Landfilled	Post Closure Pledge of Revenue (Closed Landfills)*	Johnson Canyon Closure/ Post Closure estimate 06-30-2025**	Debt Service Principal	Debt Service Interest	Corrective Action	Total Liabilities
City of Salinas	286,319	59.5%	15,933,225	4,540,743	10,386,957	713,457	10,195,237	41,769,618
County of Monterey	111,949	23.3%	6,229,795	1,775,403	4,061,237	278,957	3,986,276	16,331,669
City of King	26,602	5.5%	1,480,362	421,882	965,056	66,288	947,243	3,880,830
City of Soledad	23,731	4.9%	1,320,595	376,351	860,903	59,134	845,013	3,461,995
City of Greenfield	22,566	4.7%	1,255,764	357,875	818,640	56,231	803,529	3,292,039
City of Gonzales	10,260	2.1%	570,954	162,714	372,208	25,566	365,338	1,496,779
	481,427		26,790,694	7,634,967	17,465,000	1,199,632	17,142,636	70,232,929

* FY 2024-25 Total Post-Closure Costs for closed landfills carried forward to remaining years of pledge
** Total Estimated Cost for Johnson Canyon Landfill Closure and Post Closure less Funds set aside @ 06-30-2025

CONCLUSION

The budget as presented funds all required operating expenditures, debt service payments, and set-asides. The operating budget is expected to have a net income of $3,730,000, which will fund necessary capital improvements, landfill post-closure activities and fund Board designated reserves.

The Board's approval of refinancing the 2002 Revenue Bonds and the Crazy Horse Installment Purchase Agreement has allowed the Authority to fund much needed and previously deferred Capital Improvement Projects and transition to continued funding for most expected future Capital needs on a Save-As-You-Go basis. The refinancing of the 2014 Bonds will allow the Authority to complete its debt service payments in FY 2030-31, a year earlier than originally scheduled, while keeping the FY 2022-23 debt service payments through the life of the Bonds and saving the Authority $1.6 million. We will continue to work on ways to manage the solid waste disposal needs of the Salinas Valley in the most economical way possible while continuing to strive for a "Future Without Landfills."

Respectfully submitted,

Cesar Zuñiga
Interim General Manager/CAO

C. Ray Hendricks
Finance and Administration
Manager/Treasurer/CFO



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List of Principal Officials

Liz Silva, City of Gonzales
President

Glenn Church, County of Monterey
Vice President

Gloria De La Rosa, City of Salinas
Alternate Vice President

Evarista Bañuelos, City of Soledad
Board Member

Jose Luis Barajas, City of Salinas
Board Member

Robert S. Cullen, City of King
Board Member

Dennis Donohue, City of Salinas
Board Member

Belen Garcia, City of Greenfield
Board Member

Christopher M. Lopez, County of Monterey
Board Member

Roy Santos
General Counsel

Cesar Zuniga
Interim General Manager /
Chief Administrative Officer

Mandy Brooks
Resource Recovery Manager

C. Ray Hendricks
Finance & Administration
Manager / Treasurer / Controller

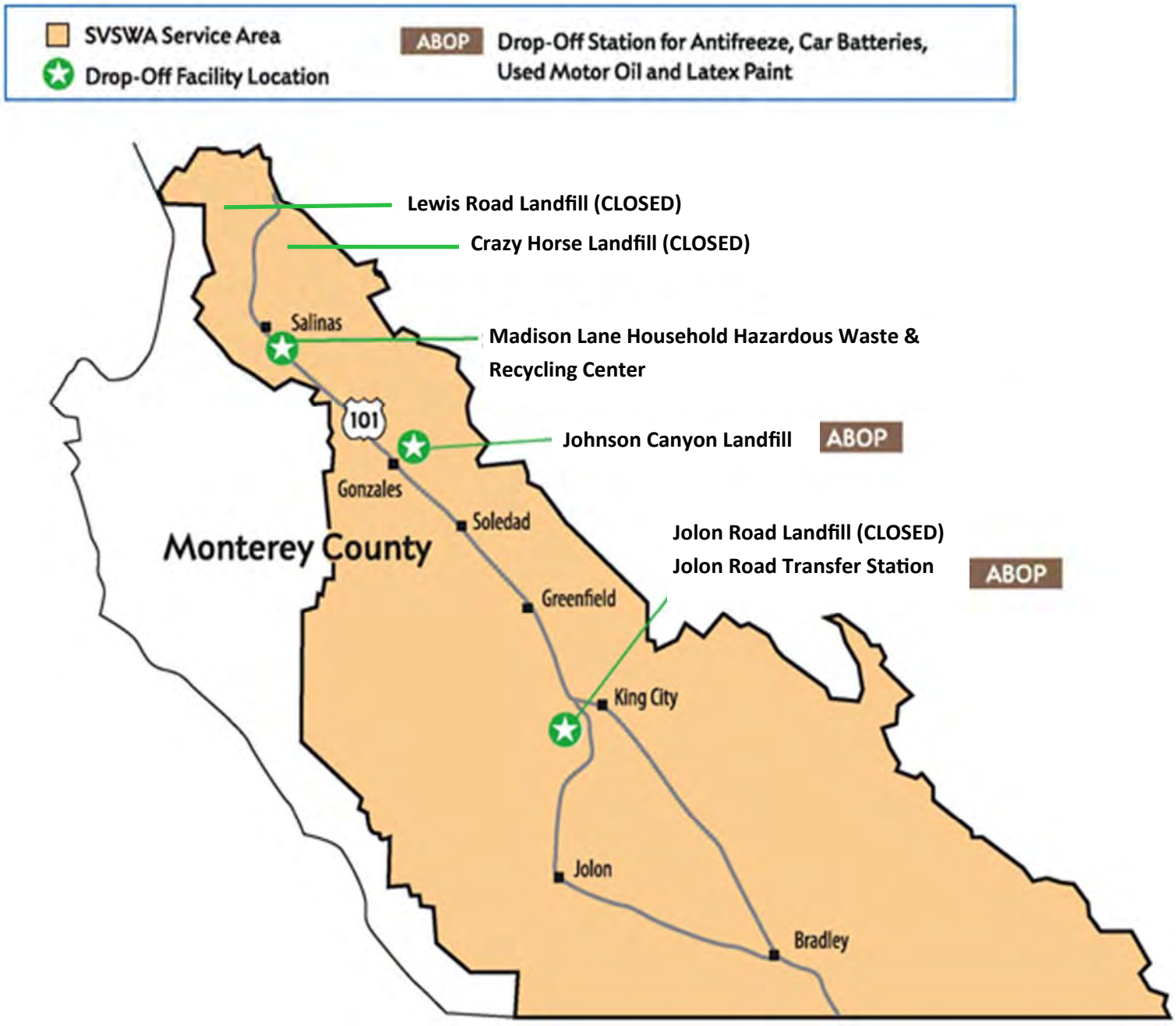
Brian Kennedy
Engineering & Environmental
Compliance Manager



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SalinasValley Recycles.org
Salinas Valley Solid Waste Authority

Service Area

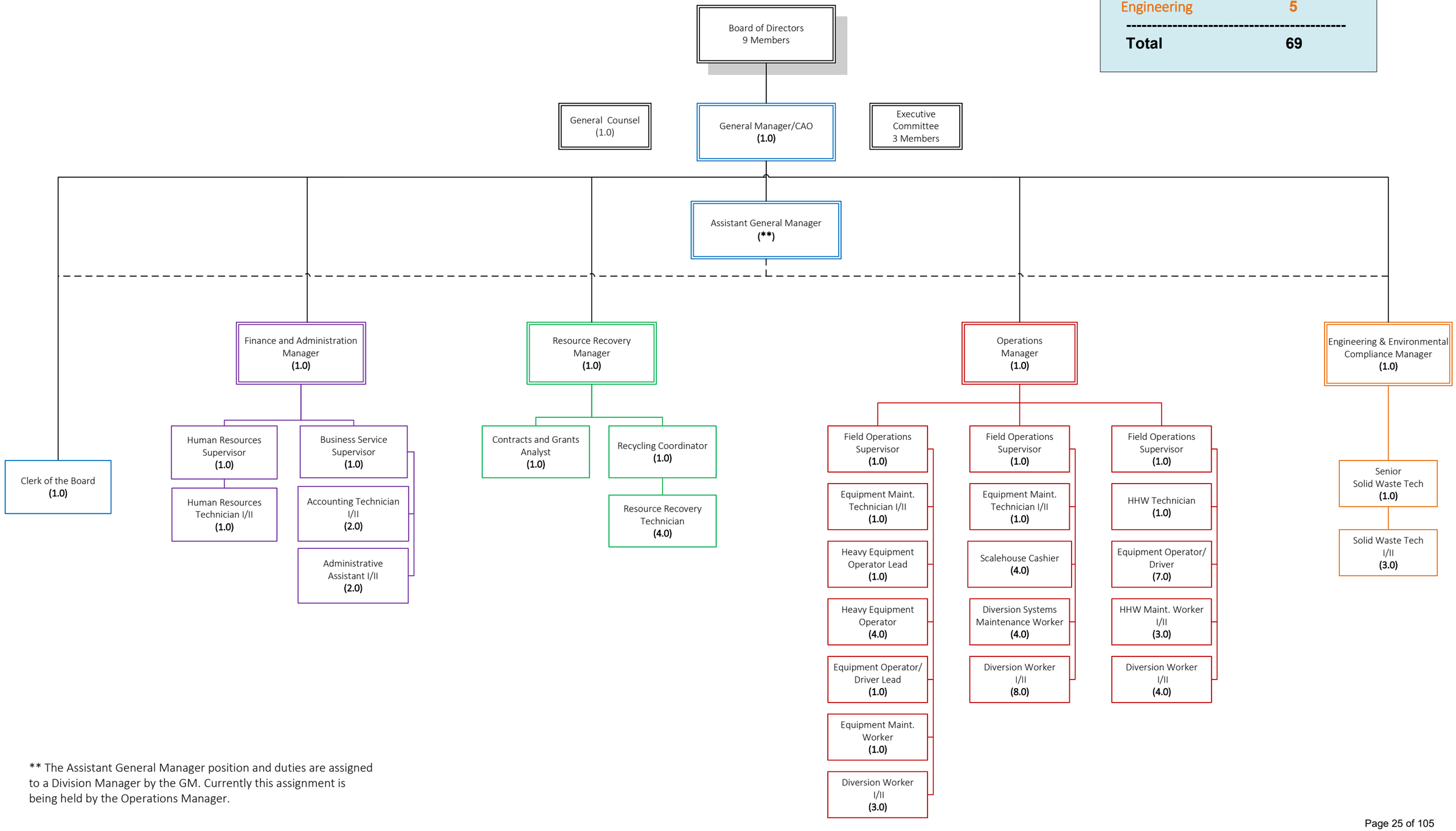




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Salinas Valley Solid Waste Authority
Organizational Chart
Proposed Effective Date: July 1, 2026

Executive Administration	2
Finance & Administration	8
Resource Recovery	7
Operations	47
Engineering	5
Total	**69**



** The Assistant General Manager position and duties are assigned to a Division Manager by the GM. Currently this assignment is being held by the Operations Manager.



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Salinas Valley Solid Waste Authority
Two-Year Budget Comparison
FY 2026-27

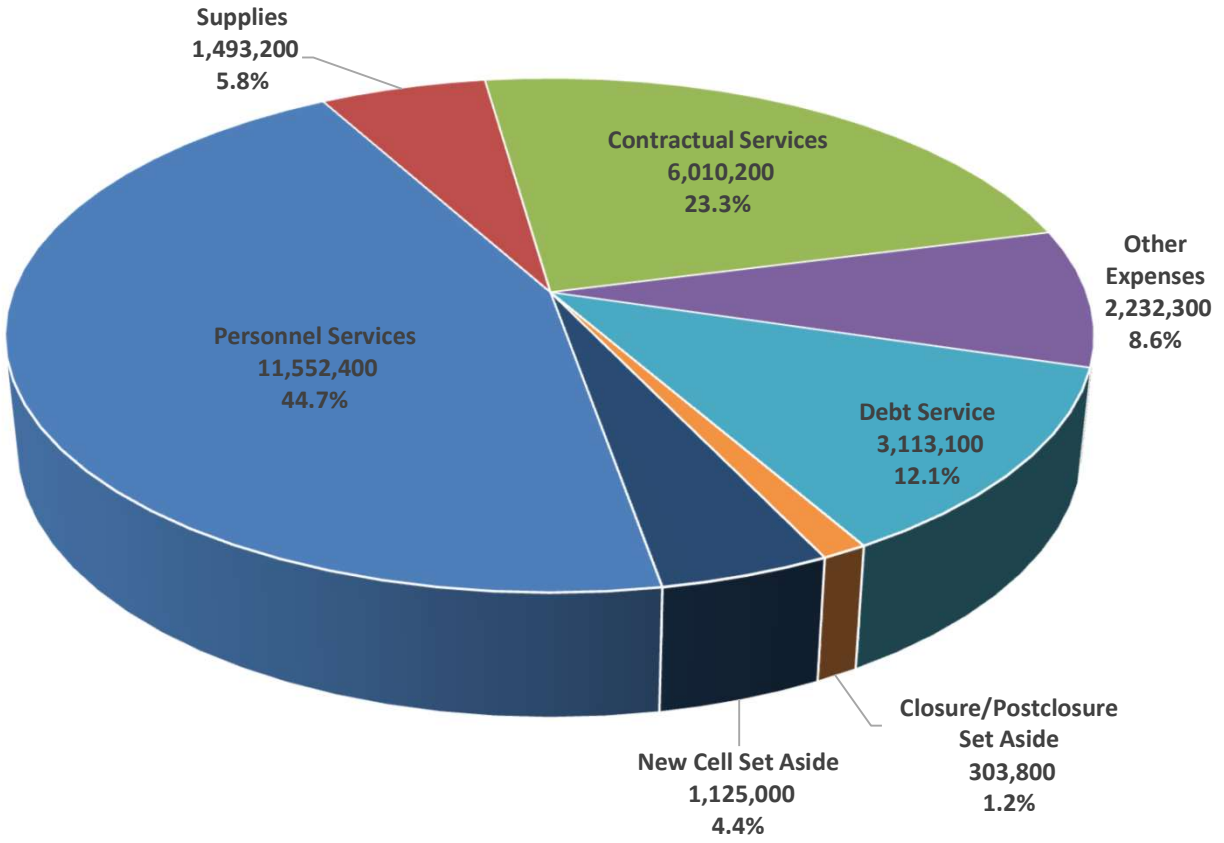
	FY 2025-26 Budget	FY 2026-27 Proposed Budget	% Change
Revenues			
Tipping Fees - Solid Waste	15,075,000	15,750,000	4.5%
AB939 Service Fee	5,650,200	5,650,200	0.0%
Tipping Fees - Diverted Materials	3,577,500	3,682,000	2.9%
Charges for Services	2,787,000	3,138,000	12.6%
Sales of Materials	175,000	200,000	14.3%
Gas Royalties	340,000	340,000	0.0%
Investment Earnings	800,000	800,000	0.0%
Total Revenues	28,404,700	29,560,200	4.1%
Operating Expenditures			
1110 - Executive Administration	599,900	683,300	13.9%
1120 - Administrative Support	556,100	581,300	4.5%
1130 - Human Resources Administration	508,500	499,400	-1.8%
1140 - Clerk of the Board	255,400	264,000	3.4%
1200 - Finance Administration	1,071,900	1,071,500	0.0%
1300 - Operations Administration	848,000	931,000	9.8%
2100 - Resource Recovery	1,541,600	1,599,000	3.7%
2150 - Marketing	100,600	100,600	0.0%
2200 - Public Education	247,400	287,400	16.2%
2300 - Household Hazardous Waste	1,173,700	1,213,300	3.4%
2400 - C & D Diversion	377,700	530,700	40.5%
2500 - Organics Diversion	2,367,800	2,543,500	7.4%
2600 - Diversion Services	40,000	40,000	0.0%
3600 - JR Transfer Station	1,006,000	1,060,200	5.4%
3630 - JR Recycling Operations	247,400	271,200	9.6%
3820 - ML Transportation Operations	2,072,300	2,193,900	5.9%
3830 - ML Recycling Operations	677,000	734,300	8.5%
4500 - JC Landfill Operations	5,059,200	5,202,500	2.8%
4530 - JC Recycling Operations	620,600	672,600	8.4%
5500 - Johnson Canyon ECS	696,800	711,500	2.1%
5700 - Sun Street ECS	89,800	96,900	7.9%
6100 - Debt Service - Interest	341,000	293,100	-14.0%
6200 - Debt Service - Principal	2,770,000	2,820,000	1.8%
6605 - Closure/Post Closure Set-Aside	416,300	303,800	-27.0%
6606 - Cell Construction Set-Aside	1,125,000	1,125,000	0.0%
Grand Total	24,810,000	25,830,000	4.1%
Revenues Over/(Under) Expenses	3,594,700	3,730,200	3.8%
Less Post Closure Allocation	(1,314,000)	(1,375,000)	4.6%
Less CIP/Repayments Budget Allocation	(2,265,000)	(2,323,000)	2.6%
Balance Used for Reserves	15,700	32,200	105.1%



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Salinas Valley Solid Waste Authority
Budget by Category
FY 2026-27

	FY 2025-26 Budget	FY 2026-27 Proposed Budget	Increase / (Decrease)	% Change
Personnel Services	10,615,800	11,552,400	936,600	8.8%
Supplies	1,453,200	1,493,200	40,000	2.8%
Contractual Services	5,961,800	6,010,200	48,400	0.8%
Other Expenses	2,126,900	2,232,300	105,400	5.0%
Debt Service	3,111,000	3,113,100	2,100	0.1%
Closure/Postclosure Set Aside	416,300	303,800	(112,500)	-27.0%
New Cell Set Aside	1,125,000	1,125,000	-	0.0%
Grand Total	**24,810,000**	**25,830,000**	**1,020,000**	**4.1%**





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Salinas Valley Solid Waste Authority
Budget by Program
FY 2026-27

Program	FY 2025-26 Budget	Proposed FY 2026-27 Budget	Increase / (Decrease)	% Change
1110 - Executive Administration	599,900	683,300	83,400	13.9%
1120 - Administrative Support	556,100	581,300	25,200	4.5%
1130 - Human Resources Administration	508,500	499,400	(9,100)	-1.8%
1140 - Clerk of the Board	255,400	264,000	8,600	3.4%
1200 - Finance Administration	1,071,900	1,071,500	(400)	0.0%
1300 - Operations Administration	848,000	931,000	83,000	9.8%
2100 - Resource Recovery	1,541,600	1,599,000	57,400	3.7%
2150 - Marketing	100,600	100,600	-	0.0%
2200 - Public Education	247,400	287,400	40,000	16.2%
2300 - Household Hazardous Waste	1,173,700	1,213,300	39,600	3.4%
2400 - C & D Diversion	377,700	530,700	153,000	40.5%
2500 - Organics Diversion	2,367,800	2,543,500	175,700	7.4%
2600 - Diversion Services	40,000	40,000	-	0.0%
3600 - JR Transfer Station	1,006,000	1,060,200	54,200	5.4%
3630 - JR Recycling Operations	247,400	271,200	23,800	9.6%
3820 - ML Transportation Operations	2,072,300	2,193,900	121,600	5.9%
3830 - ML Recycling Operations	677,000	734,300	57,300	8.5%
4500 - JC Landfill Operations	5,059,200	5,202,500	143,300	2.8%
4530 - JC Recycling Operations	620,600	672,600	52,000	8.4%
5500 - Johnson Canyon ECS	696,800	711,500	14,700	2.1%
5700 - Sun Street ECS	89,800	96,900	7,100	7.9%
6100 - Debt Service - Interest	341,000	293,100	(47,900)	-14.0%
6200 - Debt Service - Principal	2,770,000	2,820,000	50,000	1.8%
6605 - Closure/Post Closure Set-Aside	416,300	303,800	(112,500)	-27.0%
6606 - Cell Construction Set-Aside	1,125,000	1,125,000	-	0.0%
Grand Total	**24,810,000**	**25,830,000**	**1,020,000**	4.1%



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Salinas Valley Solid Waste Authority
Full Cost of Services by Program
FY 2026-27

	2026-27 PROPOSED	Operations Allocation	Overhead Allocation	CIP Allocations	Debt Service Allocations	Full Cost of Services
1110 - Executive Administration	683,300		(683,300)	-	-	-
1120 - Administrative Support	581,300		(581,300)	-	-	-
1130 - Human Resources Administration	499,400		(499,400)	-	-	-
1140 - Clerk of the Board	264,000		(264,000)	-	-	-
1200 - Finance Administration	1,071,500		(1,071,500)	-	-	-
1300 - Operations Administration	931,000	(931,000)	-	-	-	-
Administration Total	**4,030,500**	**(931,000)**	**(3,099,500)**	**-**	**-**	**-**
2100 - Resource Recovery	1,599,000		253,333	430,000	-	2,282,333
2150 - Marketing	100,600		15,938	-	-	116,538
2200 - Public Education	287,400		45,533	-	-	332,933
2300 - Household Hazardous Waste	1,213,300	67,861	202,977	-	-	1,484,138
3630 - JR Recycling Operations	271,200	15,168	45,370	-	-	331,738
3830 - ML Recycling Operations	734,300	41,070	122,843	-	-	898,213
4530 - JC Recycling Operations	672,600	37,619	112,521	-	-	822,740
AB939 Fund Total	**4,878,400**	**161,718**	**798,516**	**430,000**	**-**	**6,268,634**
2400 - C & D Diversion	530,700	29,682	88,782	-	-	649,165
2500 - Organics Diversion	2,543,500	142,260	425,510	-	-	3,111,270
2600 - Diversion Services	40,000	2,237	6,692	-	-	48,929
Recycling Fund Total	**3,114,200**	**174,179**	**520,984**	**-**	**-**	**3,809,364**
4500 - JC Landfill Operations	5,202,500	290,979	870,343	1,480,000	1,241,193	9,085,015
5500 - Johnson Canyon ECS	711,500	39,795	119,029	-	-	870,324
6605 - Closure Set-Aside	303,800	-	-	-	-	303,800
6606 - Cell Construction Set-Aside	1,125,000	-	-	-	-	1,125,000
Landfill Operations	**7,342,800**	**330,774**	**989,372**	**1,480,000**	**1,241,193**	**11,384,139**
3600 - JR Transfer Station	1,060,200	59,298	177,364	160,000	-	1,456,862
3820 - ML Transportation Operations	2,193,900	122,706	367,025	253,000	-	2,936,631
5700 - Sun Street ECS	96,900	5,420	16,211	-	-	118,530
Transfer Stations	**3,351,000**	**187,424**	**560,600**	**413,000**	**-**	**4,512,023**
131 - CH Post Closure	665,000	37,194	111,250	-	1,347,661	2,161,105
141 - LR Post Closure	280,000	15,661	46,842	-	358,629	701,132
161 - JR Post Closure	430,000	24,050	71,936	-	165,617	691,603
Post Closure Total	**1,375,000**	**76,905**	**230,028**	**-**	**1,871,907**	**3,553,840**
6100 - Debt Service - Interest	293,100	-	-	-	(293,100)	-
6200 - Debt Service - Principal	2,820,000	-	-	-	(2,820,000)	-
Debt Service Total	**3,113,100**	**-**	**-**	**-**	**(3,113,100)**	**-**
Grand Total	**27,205,000**	**-**	**-**	**2,323,000**	**(0)**	**29,528,000**



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Salinas Valley Solid Waste Authority
Full Cost of Services by Major Category
FY 2026-27

	FY 2025-26 Budget	Proposed FY 2026-27 Budget	Increase / (Decrease)	% Change
Transfer Stations				
3600 - JR Transfer Station	1,386,830	1,456,862	70,032	5.0%
3820 - ML Transportation Operations	2,782,497	2,936,631	154,134	5.5%
5700 - Sun Street ECS	109,959	118,530	8,572	7.8%
Total Transfer Stations	**4,279,286**	**4,512,023**	**232,738**	**5.4%**
Landfill			-	
4500 - JC Landfill Operations	8,843,262	9,085,015	241,754	2.7%
5500 - Johnson Canyon ECS	853,220	870,324	17,104	2.0%
6605 - Closure Set-Aside	416,300	303,800	(112,500)	-27.0%
6606 - Cell Construction	1,125,000	1,125,000	-	0.0%
Total Landfill	**11,237,782**	**11,384,139**	**146,357**	**1.3%**
			-	
Postclosure Maintenance			-	
5300 - Crazy Horse Postclosure Maintenance	2,097,238	2,161,105	63,867	3.0%
5400 - Lewis Road Postclosure Maintenance	609,161	701,132	91,970	15.1%
5600 - Jolon Road Postclosure Maintenance	773,216	691,603	(81,613)	-10.6%
Total Postclosure Maintenance	**3,479,615**	**3,553,840**	**74,225**	**2.1%**
			-	
AB939 Programs			-	
2100 - Resource Recovery	2,221,177	2,282,333	61,156	2.8%
2150 - Marketing	116,887	116,538	(348)	-0.3%
2200 - Public Education	287,453	332,933	45,481	15.8%
2300 - Household Hazardous Waste	1,437,176	1,484,138	46,961	3.3%
3630 - JR Recycling Operations	302,937	331,738	28,801	9.5%
3830 - ML Recycling Operations	828,975	898,213	69,238	8.4%
4530 - JC Recycling Operations	759,914	822,740	62,826	8.3%
Total AB939 Programs	**5,954,519**	**6,268,634**	**314,115**	**5.3%**
			-	
Recycling Programs			-	
2400 - C & D Diversion	462,487	649,165	186,678	40.4%
2500 - Organics Diversion	2,899,332	3,111,270	211,938	7.3%
2600 - Diversion Services	75,979	48,929	(27,050)	-35.6%
Total Recycling Programs	**3,437,798**	**3,809,364**	**371,566**	**10.8%**
			-	
Grand Total	**28,389,000**	**29,528,000**	**1,139,000**	**4.0%**

* Full Cost of Services includes agency overhead and distribution of CIP and Debt Service Budgets.



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Salinas Valley Solid Waste Authority
Budget by Category with Detail
FY 2026-27

Account	FY 2025-26 Budget	Proposed FY 2026-27 Budget	Increase / (Decrease)	% Change
61.0 - Personnel Services				
61110 - Regular Pay	6,401,900.00	6,875,300.00	473,400.00	7.4%
61115 - Board Member Stipends	17,400.00	17,400.00	-	0.0%
61120 - Paid Time Off	247,000.00	265,300.00	18,300.00	7.4%
61130 - Safety Awards	32,900.00	34,100.00	1,200.00	3.6%
61300 - Overtime - Regular	321,000.00	338,400.00	17,400.00	5.4%
61400 - Education Assistance	134,000.00	138,000.00	4,000.00	3.0%
61410 - Wellness Program	31,500.00	32,500.00	1,000.00	3.2%
61430 - 457 - Employer Match	-	35,600.00	35,600.00	#DIV/0!
61700 - Flexible Leave	153,400.00	166,200.00	12,800.00	8.3%
61705 - Management Leave	38,800.00	39,900.00	1,100.00	2.8%
61815 - Auto Allowance	31,200.00	31,200.00	-	0.0%
61816 - Cell Phone	33,400.00	34,100.00	700.00	2.1%
61822 - PERS Employer Classic	335,900.00	354,000.00	18,100.00	5.4%
61824 - OPEB Expense	-	138,100.00	138,100.00	#DIV/0!
61825 - Medicare	106,700.00	114,400.00	7,700.00	7.2%
61826 - FICA	1,100.00	1,100.00	-	0.0%
61827 - PERS - 1959 Survivor Benefit	6,700.00	6,900.00	200.00	3.0%
61828 - PERS Employer PEPRA	279,500.00	303,100.00	23,600.00	8.4%
61829 - PERS Unfunded Liability Payment	321,500.00	206,800.00	(114,700.00)	-35.7%
61830 - Health Insurance - Admin Fees	5,800.00	5,100.00	(700.00)	-12.1%
61831 - Health Insurance	1,929,900.00	2,164,400.00	234,500.00	12.2%
61832 - Health Insurance - Retired	6,300.00	6,300.00	-	0.0%
61833 - Long-Term Disability	28,700.00	30,400.00	1,700.00	5.9%
61834 - Unemployment	9,900.00	9,400.00	(500.00)	-5.1%
61836 - Life Insurance	21,600.00	23,200.00	1,600.00	7.4%
61837 - Insurance - Workers Compensation	453,500.00	503,200.00	49,700.00	11.0%
61838 - Insurance - Workers Compensation - Annual Fees	26,800.00	22,100.00	(4,700.00)	-17.5%
61999 - CIP/Program Regular Salary Deduct	(360,600.00)	(344,100.00)	16,500.00	-4.6%
61.0 - Personnel Services Total	**10,615,800.00**	**11,552,400.00**	**936,600.00**	**8.8%**
62.0 - Supplies				
62100 - Office Supplies & Materials	39,000.00	39,000.00	-	0.0%
62140 - Janitorial Supplies	10,000.00	10,000.00	-	0.0%
62230 - Rolling Stock Supplies	2,500.00	2,500.00	-	0.0%
62230 - Vehicle Supplies	8,000.00	8,000.00	-	0.0%
62290 - Other Repair & Maintenance Supplies	85,000.00	85,000.00	-	0.0%
62330 - Fuel	132,600.00	132,600.00	-	0.0%
62335 - Biodiesel Fuel	927,000.00	927,000.00	-	0.0%
62510 - Uniforms	33,500.00	33,500.00	-	0.0%
62800 - Special Dept Supplies	104,600.00	104,600.00	-	0.0%
62801 - Graffiti Removal Supplies	1,000.00	1,000.00	-	0.0%
62802 - MoCo Clean Up Vouchers	5,000.00	5,000.00	-	0.0%
62803 - School Program Supplies	10,000.00	10,000.00	-	0.0%
62810 - Software/License Renewals	31,700.00	71,700.00	40,000.00	126.2%
62840 - Safety Supplies	45,800.00	45,800.00	-	0.0%
62850 - Small Tools	4,000.00	4,000.00	-	0.0%
62910 - Minor Capital Outlay	1,800.00	1,800.00	-	0.0%
62915 - Minor Computer Equipment	11,700.00	11,700.00	-	0.0%
62.0 - Supplies Total	**1,453,200.00**	**1,493,200.00**	**40,000.00**	**2.8%**
63.0 - Contractual Services				
63250 - Exterminator Service	8,200.00	8,700.00	500.00	6.1%
63270 - Garbage/Recycling Pickup	1,500.00	2,700.00	1,200.00	80.0%
63410 - Vehicle Maintenance	516,600.00	516,600.00	-	0.0%
63416 - Building Alarm Service	11,400.00	12,000.00	600.00	5.3%
63430 - Equipment Maintenance	486,300.00	333,200.00	(153,100.00)	-31.5%

Salinas Valley Solid Waste Authority
Budget by Category with Detail
FY 2026-27

Account	FY 2025-26 Budget	Proposed FY 2026-27 Budget	Increase / (Decrease)	% Change
63431 - Equip Maintenance - Copier	500.00	500.00	-	0.0%
63440 - Equipment Rental	21,600.00	21,600.00	-	0.0%
63510 - Legal Services	132,500.00	170,000.00	37,500.00	28.3%
63520 - Recruitment Services	41,100.00	13,100.00	(28,000.00)	-68.1%
63521 - HR Consultants - Comp. Study	35,000.00	35,000.00	-	0.0%
63522 - HR Investigations, Testing	5,200.00	5,200.00	-	0.0%
63530 - Audit Services	35,000.00	35,000.00	-	0.0%
63535 - Actuarial Services	20,000.00	20,000.00	-	0.0%
63536 - Fire Suppression Monitoring	30,000.00	30,000.00	-	0.0%
63537 - Consulting Services - SB 1383	41,000.00	41,000.00	-	0.0%
63538 - Consulting Services	7,000.00	7,000.00	-	0.0%
63540 - Consulting Engineer	20,000.00	20,000.00	-	0.0%
63542 - Eng. Services - Surveying	12,000.00	12,000.00	-	0.0%
63545 - Eng. Services - GW Monitoring	40,000.00	40,000.00	-	0.0%
63546 - TO-15 Testing	1,200.00	1,200.00	-	0.0%
63548 - Eng. Services - LFG System	77,600.00	77,600.00	-	0.0%
63549 - Eng Services - LFG Surface Monitoring	23,500.00	23,500.00	-	0.0%
63551 - GHG Monitoring (AB32)	10,000.00	10,000.00	-	0.0%
63555 - Eng. Services - GW Monitoring - Non Routine	35,000.00	50,000.00	15,000.00	42.9%
63558 - Eng. Services - LFG System - Non Routine	40,500.00	40,500.00	-	0.0%
63560 - Custodial Service	54,800.00	57,800.00	3,000.00	5.5%
63561 - Eng. Services - Flare Remote Monitoring	6,000.00	6,000.00	-	0.0%
63565 - Records Management Disposal Service	2,000.00	2,000.00	-	0.0%
63570 - Bank of NY - Service Fees	7,500.00	7,500.00	-	0.0%
63571 - Bond Continuing Disclosure Services	2,500.00	2,500.00	-	0.0%
63586 - Vehicle Safety Inspection	4,500.00	4,500.00	-	0.0%
63588 - Credit Reports	2,000.00	2,000.00	-	0.0%
63592 - Facility Maintenance	187,400.00	187,400.00	-	0.0%
63593 - Landscape Maintenance	12,000.00	12,000.00	-	0.0%
63594 - Credit Card Fees	54,200.00	54,200.00	-	0.0%
63596 - Bank Fees	10,000.00	10,000.00	-	0.0%
63597 - Litter Abatement	104,000.00	104,000.00	-	0.0%
63598 - FSA Service Fees	2,200.00	2,200.00	-	0.0%
63599 - EAP Service Fee	5,300.00	5,300.00	-	0.0%
63600 - Other Contractual Services	26,700.00	26,700.00	-	0.0%
63604 - Courier Service	12,500.00	12,500.00	-	0.0%
63605 - Mo.Co. Litter Abatement Program	125,000.00	125,000.00	-	0.0%
63613 - Contract Labor	125,300.00	125,300.00	-	0.0%
63639 - Mixed Recycling Diversion Fees	1,300.00	1,300.00	-	0.0%
63671 - Network Support	20,000.00	20,000.00	-	0.0%
63672 - Records Retention	8,700.00	9,000.00	300.00	3.4%
63673 - Paradigm Support	29,100.00	29,100.00	-	0.0%
63675 - Website	600.00	600.00	-	0.0%
63676 - INCODE Off Site Backup	2,800.00	3,000.00	200.00	7.1%
63677 - INCODE Support	25,900.00	27,500.00	1,600.00	6.2%
63679 - Employee Evaluations Software Support	3,000.00	3,000.00	-	0.0%
63680 - Network Security	3,000.00	3,000.00	-	0.0%
63700 - Public Media Relations	3,000.00	3,000.00	-	0.0%
63711 - Media Campaign	134,400.00	134,400.00	-	0.0%
63719 - School Assembly Program	50,000.00	50,000.00	-	0.0%
63722 - Community Events	10,000.00	10,000.00	-	0.0%
63723 - Edible Food Recovery Grants	50,000.00	50,000.00	-	0.0%
63750 - Public Outreach	20,000.00	20,000.00	-	0.0%
63760 - Interpreting Services	2,200.00	3,000.00	800.00	36.4%
63810 - Leachate Storage	7,600.00	7,600.00	-	0.0%

Salinas Valley Solid Waste Authority
Budget by Category with Detail
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Account	FY 2025-26 Budget	Proposed FY 2026-27 Budget	Increase / (Decrease)	% Change
63812 - Lab Water Analysis	9,000.00	9,000.00	-	0.0%
63818 - Lab Water Analysis - 5 year	-	10,000.00	10,000.00	#DIV/0!
63959 - Scale Maintenance & Repair	30,000.00	30,000.00	-	0.0%
63960 - Contingencies	135,600.00	111,900.00	(23,700.00)	-17.5%
63.0 - Contractual Services Total	**2,942,800.00**	**2,808,700.00**	**(134,100.00)**	**-4.6%**
63.1 - Operating Contracts				
63615 - Hauling Services	35,000.00	35,000.00	-	0.0%
63624 - Tires Diversion Fees	40,000.00	40,000.00	-	0.0%
63628 - Organics Processing	1,864,900.00	1,914,800.00	49,900.00	2.7%
63630 - C&D Recycling (ST Goal)	156,600.00	156,600.00	-	0.0%
63636 - Diversion Assistance	180,000.00	180,000.00	-	0.0%
63652 - E-Waste Hauling	5,000.00	5,000.00	-	0.0%
63850 - Gonzales Host Fees	250,000.00	250,000.00	-	0.0%
63.1 - Operating Contracts Total	**2,531,500.00**	**2,581,400.00**	**49,900.00**	**2.0%**
63.2 - Utilities				
63116 - Cell Phones	1,500.00	1,500.00	-	0.0%
63120 - Telephone	12,100.00	13,300.00	1,200.00	9.9%
63125 - Internet Services	12,800.00	12,800.00	-	0.0%
63126 - Exchange Hosting Services	8,200.00	8,200.00	-	0.0%
63127 - Network Access	1,000.00	1,000.00	-	0.0%
63140 - Postage	7,500.00	7,500.00	-	0.0%
63150 - Overnight Shipments	1,200.00	1,200.00	-	0.0%
63210 - Water	20,200.00	23,100.00	2,900.00	14.4%
63220 - Sewer	500.00	500.00	-	0.0%
63230 - Gas & Electricity	176,500.00	297,000.00	120,500.00	68.3%
63240 - Portable Toilet	26,000.00	26,000.00	-	0.0%
63.2 - Utilities Total	**267,500.00**	**392,100.00**	**124,600.00**	**46.6%**
63.3 - Building Rent				
63320 - Building Rent	220,000.00	228,000.00	8,000.00	3.6%
63.3 - Building Rent Total	**220,000.00**	**228,000.00**	**8,000.00**	**3.6%**
64.0 - Other Expenses				
63595 - Returned Check Expense	1,000.00	1,000.00	-	0.0%
63715 - Give Aways	17,000.00	17,000.00	-	0.0%
63721 - Wally Waste Not Award	12,500.00	12,500.00	-	0.0%
63817 - NPDES - Permitting	35,000.00	35,000.00	-	0.0%
64100 - Advertising/Public Notices	1,400.00	2,400.00	1,000.00	71.4%
64110 - Advertising - Recruitments	2,500.00	2,500.00	-	0.0%
64150 - Common Area Maintenance	100,000.00	100,000.00	-	0.0%
64200 - Conferences/Meetings	60,400.00	60,300.00	(100.00)	-0.2%
64210 - Board Meeting Supplies	5,000.00	5,000.00	-	0.0%
64220 - Board Retreat	25,000.00	25,000.00	-	0.0%
64240 - Employee Recognition	18,500.00	28,500.00	10,000.00	54.1%
64250 - Training	26,500.00	26,500.00	-	0.0%
64310 - Association Memberships	14,900.00	15,400.00	500.00	3.4%
64312 - Agency Memberships	15,000.00	15,000.00	-	0.0%
64320 - Publications & Trade Journals	3,100.00	3,100.00	-	0.0%
64700 - Refunds & Reimbursement	2,000.00	2,000.00	-	0.0%
66400 - Improvements Other Than Buildings	10,000.00	10,000.00	-	0.0%
66520 - Equipment	95,500.00	95,500.00	-	0.0%
64.0 - Other Expenses Total	**445,300.00**	**456,700.00**	**11,400.00**	**2.6%**
64.4 - Insurance				
63640 - Insurance - Crime	5,100.00	6,700.00	1,600.00	31.4%
64411 - Insurance - Commercial Auto	229,000.00	252,100.00	23,100.00	10.1%
64413 - Insurance - Environmental Impairment Liability	13,000.00	14,400.00	1,400.00	10.8%
64414 - Insurance - General Liability	37,300.00	41,100.00	3,800.00	10.2%

Salinas Valley Solid Waste Authority
Budget by Category with Detail
FY 2026-27

Account	FY 2025-26 Budget	Proposed FY 2026-27 Budget	Increase / (Decrease)	% Change
64415 - Insurance - Public Officials and Employment Liabil	23,300.00	26,500.00	3,200.00	13.7%
64416 - Insurance - Property Damage	183,400.00	202,000.00	18,600.00	10.1%
64417 - Insurance - Excess Liability	44,800.00	49,300.00	4,500.00	10.0%
64418 - Insurance - Surety Bond	5,600.00	6,200.00	600.00	10.7%
64419 - Insurance - Cyber Liability	9,600.00	11,200.00	1,600.00	16.7%
64420 - Insurance - Deductible	2,500.00	2,800.00	300.00	12.0%
64422 - Insurance - Earthquake	45,000.00	49,700.00	4,700.00	10.4%
64423 - Insurance - Inland Marine	114,000.00	125,500.00	11,500.00	10.1%
64.4 - Insurance Total	**712,600.00**	**787,500.00**	**74,900.00**	**10.5%**
64.5 - Hazardous Waste				
63651 - HHW Hauling & Disposal	275,000.00	275,000.00	-	0.0%
63653 - ABOP Disposal	5,000.00	5,000.00	-	0.0%
63654 - Freon Removal	2,500.00	2,500.00	-	0.0%
63655 - HHW Disposal Supplies	30,000.00	30,000.00	-	0.0%
64.5 - Hazardous Waste Total	**312,500.00**	**312,500.00**	**-**	**0.0%**
64.9 - Taxes and Permits				
64904 - Property Taxes	29,900.00	29,900.00	-	0.0%
64905 - Mo.Co. LEA Fees	103,300.00	103,300.00	-	0.0%
64906 - Mo.Co. Regional Fees	139,800.00	139,800.00	-	0.0%
64910 - SBOE - CIWMB Fees	315,400.00	315,400.00	-	0.0%
64920 - MBUAPCD-Air Board Fees	35,900.00	55,000.00	19,100.00	53.2%
64925 - SWRCB Fees	32,200.00	32,200.00	-	0.0%
64.9 - Taxes and Permits Total	**656,500.00**	**675,600.00**	**19,100.00**	**2.9%**
65.0 - Debt Service				
65260 - 2022A Rev Bonds Principal	2,770,000.00	2,820,000.00	50,000.00	1.8%
65.0 - Debt Service Total	**2,770,000.00**	**2,820,000.00**	**50,000.00**	**1.8%**
65.1 - Interest Expense				
65160 - 2022A Rev Bonds Interest	341,000.00	293,100.00	(47,900.00)	-14.0%
65.1 - Interest Expense Total	**341,000.00**	**293,100.00**	**(47,900.00)**	**-14.0%**
67.0 - Closure/Postclosure				
69520 - Cash in Bank Transfer - Closure Costs	88,600.00	101,300.00	12,700.00	14.3%
69525 - Cash in Bank Transfer - New Cell Construction	1,125,000.00	1,125,000.00	-	0.0%
69550 - Cash in Bank Transfer - Post Closure Costs	327,700.00	202,500.00	(125,200.00)	-38.2%
67.0 - Closure/Postclosure Total	**1,541,300.00**	**1,428,800.00**	**(112,500.00)**	**-7.3%**
Grand Total	**24,810,000.00**	**25,830,000.00**	**1,020,000.00**	**4.1%**

Salinas Valley Solid Waste Authority
Budget Worksheets
FY 2026-27

	FY 2025-26 Budget	Proposed FY 2026-27 Budget	Increase / (Decrease)	% Change
1110 - Executive Administration				
61110 - Regular Pay	308,100	319,000	10,900	4%
61120 - Paid Time Off	11,900	12,300	400	3%
61400 - Education Assistance	2,000	2,000	-	0%
61410 - Wellness Program	500	500	-	0%
61430 - 457 - Employer Match	-	8,600	8,600	#DIV/0!
61705 - Management Leave	15,500	16,000	500	3%
61815 - Auto Allowance	7,200	7,200	-	0%
61816 - Cell Phone	1,200	1,200	-	0%
61822 - PERS Employer Classic	35,700	36,900	1,200	3%
61824 - OPEB Expense	-	6,400	6,400	#DIV/0!
61825 - Medicare	5,000	5,200	200	4%
61827 - PERS - 1959 Survivor Benefit	100	100	-	0%
61829 - PERS Unfunded Liability Payment	15,500	9,600	(5,900)	-38%
61831 - Health Insurance	13,200	48,700	35,500	269%
61833 - Long-Term Disability	1,400	1,400	-	0%
61834 - Unemployment	200	200	-	0%
61836 - Life Insurance	1,100	1,100	-	0%
61837 - Insurance - Workers Compensation	1,300	1,300	-	0%
62810 - Software/License Renewals	500	500	-	0%
62915 - Minor Computer Equipment	1,500	1,500	-	0%
63126 - Exchange Hosting Services	200	200	-	0%
63510 - Legal Services	125,000	150,000	25,000	20%
63540 - Consulting Engineer	20,000	20,000	-	0%
63598 - FSA Service Fees	100	100	-	0%
63599 - EAP Service Fee	100	100	-	0%
63640 - Insurance - Crime	100	200	100	100%
64200 - Conferences/Meetings	6,000	6,000	-	0%
64250 - Training	5,000	5,000	-	0%
64310 - Association Memberships	1,000	1,000	-	0%
64312 - Agency Memberships	15,000	15,000	-	0%
64320 - Publications & Trade Journals	2,000	2,000	-	0%
64415 - Insurance - Public Officials and Employment Liabil	400	500	100	25%
64418 - Insurance - Surety Bond	2,800	3,100	300	11%
64419 - Insurance - Cyber Liability	300	400	100	33%
1110 - Executive Administration Total	**599,900**	**683,300**	**83,400**	**14%**
1120 - Administrative Support				
61110 - Regular Pay	170,800	163,200	(7,600)	-4%
61120 - Paid Time Off	6,600	6,300	(300)	-5%
61130 - Safety Awards	500	500	-	0%
61300 - Overtime - Regular	4,300	3,900	(400)	-9%
61400 - Education Assistance	4,000	4,000	-	0%
61410 - Wellness Program	1,000	1,000	-	0%
61700 - Flexible Leave	5,000	4,800	(200)	-4%
61816 - Cell Phone	1,500	1,500	-	0%
61824 - OPEB Expense	-	3,300	3,300	#DIV/0!
61825 - Medicare	2,800	2,700	(100)	-4%
61827 - PERS - 1959 Survivor Benefit	200	200	-	0%
61828 - PERS Employer PEPRA	13,600	13,000	(600)	-4%
61829 - PERS Unfunded Liability Payment	8,700	4,900	(3,800)	-44%
61831 - Health Insurance	51,900	71,800	19,900	38%
61833 - Long-Term Disability	800	800	-	0%
61834 - Unemployment	300	300	-	0%
61836 - Life Insurance	600	600	-	0%

	FY 2025-26 Budget	Proposed FY 2026-27 Budget	Increase / (Decrease)	% Change
61837 - Insurance - Workers Compensation	700	700	-	0%
62100 - Office Supplies & Materials	25,200	25,200	-	0%
62140 - Janitorial Supplies	1,500	1,500	-	0%
62230 - Vehicle Supplies	1,500	1,500	-	0%
62330 - Fuel	2,000	2,000	-	0%
62510 - Uniforms	2,200	2,200	-	0%
62800 - Special Dept Supplies	5,000	5,000	-	0%
62810 - Software/License Renewals	3,000	3,000	-	0%
63120 - Telephone	7,000	8,200	1,200	17%
63126 - Exchange Hosting Services	800	800	-	0%
63140 - Postage	7,500	7,500	-	0%
63150 - Overnight Shipments	500	500	-	0%
63210 - Water	1,500	4,400	2,900	193%
63230 - Gas & Electricity	26,500	27,000	500	2%
63250 - Exterminator Service	1,500	2,000	500	33%
63270 - Garbage/Recycling Pickup	1,500	2,700	1,200	80%
63410 - Vehicle Maintenance	5,000	5,000	-	0%
63416 - Building Alarm Service	2,000	2,600	600	30%
63430 - Equipment Maintenance	1,500	1,500	-	0%
63431 - Equip Maintenance - Copier	500	500	-	0%
63560 - Custodial Service	35,000	38,000	3,000	9%
63598 - FSA Service Fees	100	100	-	0%
63599 - EAP Service Fee	200	200	-	0%
63640 - Insurance - Crime	200	300	100	50%
64150 - Common Area Maintenance	100,000	100,000	-	0%
64200 - Conferences/Meetings	1,000	1,000	-	0%
64250 - Training	2,000	2,000	-	0%
64411 - Insurance - Commercial Auto	2,900	3,200	300	10%
64415 - Insurance - Public Officials and Employment Liabil	700	800	100	14%
64416 - Insurance - Property Damage	26,200	28,900	2,700	10%
64419 - Insurance - Cyber Liability	600	700	100	17%
64422 - Insurance - Earthquake	17,700	19,500	1,800	10%
1120 - Administrative Support Total	**556,100**	**581,300**	**25,200**	**5%**
1130 - Human Resources Administration				
61110 - Regular Pay	238,900	249,700	10,800	5%
61120 - Paid Time Off	9,200	9,700	500	5%
61130 - Safety Awards	500	500	-	0%
61300 - Overtime - Regular	6,000	5,800	(200)	-3%
61400 - Education Assistance	4,000	4,000	-	0%
61410 - Wellness Program	1,000	1,000	-	0%
61700 - Flexible Leave	6,900	7,300	400	6%
61816 - Cell Phone	2,000	2,000	-	0%
61822 - PERS Employer Classic	18,500	19,000	500	3%
61824 - OPEB Expense	-	5,000	5,000	#DIV/0!
61825 - Medicare	3,900	4,000	100	3%
61827 - PERS - 1959 Survivor Benefit	200	200	-	0%
61828 - PERS Employer PEPRA	6,400	6,800	400	6%
61829 - PERS Unfunded Liability Payment	12,000	7,500	(4,500)	-38%
61830 - Health Insurance - Admin Fees	5,800	5,100	(700)	-12%
61831 - Health Insurance	54,800	38,000	(16,800)	-31%
61833 - Long-Term Disability	1,100	1,100	-	0%
61834 - Unemployment	300	300	-	0%
61836 - Life Insurance	800	900	100	13%
61837 - Insurance - Workers Compensation	1,000	1,100	100	10%

	FY 2025-26 Budget	Proposed FY 2026-27 Budget	Increase / (Decrease)	% Change
62810 - Software/License Renewals	2,000	2,000	-	0%
62840 - Safety Supplies	1,000	1,000	-	0%
62915 - Minor Computer Equipment	1,000	1,000	-	0%
63126 - Exchange Hosting Services	200	200	-	0%
63510 - Legal Services	7,500	20,000	12,500	167%
63520 - Recruitment Services	38,000	10,000	(28,000)	-74%
63521 - HR Consultants - Comp. Study	35,000	35,000	-	0%
63522 - HR Investigations, Testing	1,500	1,500	-	0%
63538 - Consulting Services	7,000	7,000	-	0%
63598 - FSA Service Fees	100	100	-	0%
63599 - EAP Service Fee	200	200	-	0%
63640 - Insurance - Crime	200	300	100	50%
63679 - Employee Evaluations Software Support	3,000	3,000	-	0%
64110 - Advertising - Recruitments	2,500	2,500	-	0%
64200 - Conferences/Meetings	7,600	7,500	(100)	-1%
64240 - Employee Recognition	15,000	25,000	10,000	67%
64250 - Training	4,600	4,600	-	0%
64310 - Association Memberships	7,500	8,000	500	7%
64415 - Insurance - Public Officials and Employment Liabil	700	800	100	14%
64419 - Insurance - Cyber Liability	600	700	100	17%
1130 - Human Resources Administration Total	**508,500**	**499,400**	**(9,100)**	**-2%**
1140 - Clerk of the Board				
61110 - Regular Pay	113,100	116,300	3,200	3%
61115 - Board Member Stipends	17,400	17,400	-	0%
61120 - Paid Time Off	4,400	4,500	100	2%
61130 - Safety Awards	300	300	-	0%
61300 - Overtime - Regular	2,900	2,800	(100)	-3%
61400 - Education Assistance	2,000	2,000	-	0%
61410 - Wellness Program	500	500	-	0%
61700 - Flexible Leave	3,300	3,400	100	3%
61816 - Cell Phone	800	800	-	0%
61824 - OPEB Expense	-	2,400	2,400	#DIV/0!
61825 - Medicare	2,100	2,200	100	5%
61826 - FICA	1,100	1,100	-	0%
61827 - PERS - 1959 Survivor Benefit	100	100	-	0%
61828 - PERS Employer PEPRA	9,000	9,300	300	3%
61829 - PERS Unfunded Liability Payment	5,700	3,500	(2,200)	-39%
61831 - Health Insurance	36,500	38,700	2,200	6%
61833 - Long-Term Disability	500	600	100	20%
61834 - Unemployment	400	400	-	0%
61836 - Life Insurance	400	400	-	0%
61837 - Insurance - Workers Compensation	600	600	-	0%
62810 - Software/License Renewals	5,000	5,000	-	0%
63126 - Exchange Hosting Services	400	400	-	0%
63250 - Exterminator Service	1,000	1,000	-	0%
63565 - Records Management Disposal Service	2,000	2,000	-	0%
63598 - FSA Service Fees	100	100	-	0%
63599 - EAP Service Fee	100	100	-	0%
63640 - Insurance - Crime	100	200	100	100%
63672 - Records Retention	8,700	9,000	300	3%
63760 - Interpreting Services	2,200	3,000	800	36%
64100 - Advertising/Public Notices	1,000	2,000	1,000	100%
64200 - Conferences/Meetings	1,500	1,500	-	0%
64210 - Board Meeting Supplies	5,000	5,000	-	0%

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	FY 2025-26 Budget	Proposed FY 2026-27 Budget	Increase / (Decrease)	% Change
64220 - Board Retreat	25,000	25,000	-	0%
64250 - Training	1,000	1,000	-	0%
64310 - Association Memberships	500	500	-	0%
64415 - Insurance - Public Officials and Employment Liabil	400	500	100	25%
64419 - Insurance - Cyber Liability	300	400	100	33%
1140 - Clerk of the Board Total	**255,400**	**264,000**	**8,600**	**3%**
1200 - Finance Administration				
61110 - Regular Pay	548,700	559,600	10,900	2%
61120 - Paid Time Off	21,200	21,600	400	2%
61130 - Safety Awards	800	800	-	0%
61300 - Overtime - Regular	8,800	8,200	(600)	-7%
61400 - Education Assistance	8,000	8,000	-	0%
61410 - Wellness Program	1,500	1,500	-	0%
61430 - 457 - Employer Match	-	5,500	5,500	#DIV/0!
61700 - Flexible Leave	10,100	10,300	200	2%
61705 - Management Leave	5,800	5,900	100	2%
61815 - Auto Allowance	6,000	6,000	-	0%
61816 - Cell Phone	3,400	3,400	-	0%
61822 - PERS Employer Classic	52,100	53,800	1,700	3%
61824 - OPEB Expense	-	11,200	11,200	#DIV/0!
61825 - Medicare	8,800	9,000	200	2%
61827 - PERS - 1959 Survivor Benefit	400	400	-	0%
61828 - PERS Employer PEPRA	7,900	7,500	(400)	-5%
61829 - PERS Unfunded Liability Payment	27,500	16,800	(10,700)	-39%
61831 - Health Insurance	93,800	105,800	12,000	13%
61833 - Long-Term Disability	2,400	2,500	100	4%
61834 - Unemployment	600	500	(100)	-17%
61836 - Life Insurance	1,800	1,900	100	6%
61837 - Insurance - Workers Compensation	2,300	2,300	-	0%
61838 - Insurance - Workers Compensation - Annual Fees	26,800	22,100	(4,700)	-18%
62800 - Special Dept Supplies	2,000	2,000	-	0%
62810 - Software/License Renewals	2,500	2,500	-	0%
62840 - Safety Supplies	300	300	-	0%
62910 - Minor Capital Outlay	1,000	1,000	-	0%
62915 - Minor Computer Equipment	5,000	5,000	-	0%
63125 - Internet Services	7,500	7,500	-	0%
63126 - Exchange Hosting Services	1,000	1,000	-	0%
63127 - Network Access	1,000	1,000	-	0%
63430 - Equipment Maintenance	1,000	1,000	-	0%
63530 - Audit Services	35,000	35,000	-	0%
63535 - Actuarial Services	20,000	20,000	-	0%
63570 - Bank of NY - Service Fees	7,500	7,500	-	0%
63571 - Bond Continuing Disclosure Services	2,500	2,500	-	0%
63588 - Credit Reports	2,000	2,000	-	0%
63595 - Returned Check Expense	1,000	1,000	-	0%
63596 - Bank Fees	10,000	10,000	-	0%
63598 - FSA Service Fees	400	400	-	0%
63599 - EAP Service Fee	300	300	-	0%
63640 - Insurance - Crime	300	400	100	33%
63671 - Network Support	20,000	20,000	-	0%
63676 - INCODE Off Site Backup	2,800	3,000	200	7%
63677 - INCODE Support	25,900	27,500	1,600	6%
63680 - Network Security	3,000	3,000	-	0%
63960 - Contingencies	50,900	22,000	(28,900)	-57%

	FY 2025-26 Budget	Proposed FY 2026-27 Budget	Increase / (Decrease)	% Change
64200 - Conferences/Meetings	15,000	15,000	-	0%
64250 - Training	5,000	5,000	-	0%
64310 - Association Memberships	2,000	2,000	-	0%
64320 - Publications & Trade Journals	1,000	1,000	-	0%
64415 - Insurance - Public Officials and Employment Liabil	1,400	1,600	200	14%
64418 - Insurance - Surety Bond	2,800	3,100	300	11%
64419 - Insurance - Cyber Liability	1,100	1,300	200	18%
64700 - Refunds & Reimbursement	2,000	2,000	-	0%
1200 - Finance Administration Total	**1,071,900**	**1,071,500**	**(400)**	**0%**
1300 - Operations Administration				
61110 - Regular Pay	821,900	839,900	18,000	2%
61120 - Paid Time Off	31,700	32,400	700	2%
61130 - Safety Awards	2,400	2,400	-	0%
61300 - Overtime - Regular	30,200	28,300	(1,900)	-6%
61400 - Education Assistance	12,000	12,000	-	0%
61410 - Wellness Program	2,000	2,000	-	0%
61430 - 457 - Employer Match	-	12,000	12,000	#DIV/0!
61700 - Flexible Leave	11,700	11,800	100	1%
61705 - Management Leave	12,100	12,500	400	3%
61815 - Auto Allowance	12,000	12,000	-	0%
61816 - Cell Phone	7,200	7,200	-	0%
61822 - PERS Employer Classic	40,800	42,200	1,400	3%
61824 - OPEB Expense	-	16,800	16,800	#DIV/0!
61825 - Medicare	13,500	13,800	300	2%
61827 - PERS - 1959 Survivor Benefit	600	600	-	0%
61828 - PERS Employer PEPRA	37,400	37,800	400	1%
61829 - PERS Unfunded Liability Payment	41,200	25,200	(16,000)	-39%
61831 - Health Insurance	205,400	225,700	20,300	10%
61832 - Health Insurance - Retired	2,100	2,100	-	0%
61833 - Long-Term Disability	3,500	3,700	200	6%
61834 - Unemployment	800	800	-	0%
61836 - Life Insurance	2,600	2,800	200	8%
61837 - Insurance - Workers Compensation	72,700	74,100	1,400	2%
61999 - CIP/Program Regular Salary Deduct	(590,200)	(563,200)	27,000	-5%
62100 - Office Supplies & Materials	3,000	3,000	-	0%
62230 - Rolling Stock Supplies	500	500	-	0%
62330 - Fuel	10,500	10,500	-	0%
62800 - Special Dept Supplies	3,500	3,500	-	0%
62810 - Software/License Renewals	2,500	2,500	-	0%
62840 - Safety Supplies	1,500	1,500	-	0%
63126 - Exchange Hosting Services	1,100	1,100	-	0%
63150 - Overnight Shipments	700	700	-	0%
63410 - Vehicle Maintenance	4,000	4,000	-	0%
63598 - FSA Service Fees	300	300	-	0%
63599 - EAP Service Fee	500	500	-	0%
63640 - Insurance - Crime	400	500	100	25%
63700 - Public Media Relations	3,000	3,000	-	0%
64200 - Conferences/Meetings	19,000	19,000	-	0%
64240 - Employee Recognition	3,500	3,500	-	0%
64250 - Training	3,000	3,000	-	0%
64310 - Association Memberships	2,500	2,500	-	0%
64320 - Publications & Trade Journals	100	100	-	0%
64411 - Insurance - Commercial Auto	11,000	12,100	1,100	10%
64415 - Insurance - Public Officials and Employment Liabil	2,100	2,400	300	14%

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	FY 2025-26 Budget	Proposed FY 2026-27 Budget	Increase / (Decrease)	% Change
64419 - Insurance - Cyber Liability	1,700	1,900	200	12%
1300 - Operations Administration Total	**848,000**	**931,000**	**83,000**	**10%**
2100 - Resource Recovery				
61110 - Regular Pay	842,600	869,200	26,600	3%
61120 - Paid Time Off	32,500	33,500	1,000	3%
61130 - Safety Awards	2,000	2,000	-	0%
61300 - Overtime - Regular	16,500	15,700	(800)	-5%
61400 - Education Assistance	14,000	14,000	-	0%
61410 - Wellness Program	3,000	3,000	-	0%
61430 - 457 - Employer Match	-	5,500	5,500	#DIV/0!
61700 - Flexible Leave	19,000	19,700	700	4%
61705 - Management Leave	5,400	5,500	100	2%
61815 - Auto Allowance	6,000	6,000	-	0%
61816 - Cell Phone	5,100	5,100	-	0%
61822 - PERS Employer Classic	87,200	89,600	2,400	3%
61824 - OPEB Expense	-	17,400	17,400	#DIV/0!
61825 - Medicare	13,600	14,000	400	3%
61827 - PERS - 1959 Survivor Benefit	700	700	-	0%
61828 - PERS Employer PEPRA	7,200	7,500	300	4%
61829 - PERS Unfunded Liability Payment	42,200	26,100	(16,100)	-38%
61831 - Health Insurance	262,900	281,300	18,400	7%
61832 - Health Insurance - Retired	2,100	2,100	-	0%
61833 - Long-Term Disability	3,700	3,900	200	5%
61834 - Unemployment	1,000	900	(100)	-10%
61836 - Life Insurance	2,800	3,000	200	7%
61837 - Insurance - Workers Compensation	4,300	4,400	100	2%
62100 - Office Supplies & Materials	3,400	3,400	-	0%
62230 - Rolling Stock Supplies	500	500	-	0%
62330 - Fuel	2,200	2,200	-	0%
62800 - Special Dept Supplies	900	900	-	0%
62802 - MoCo Clean Up Vouchers	5,000	5,000	-	0%
62810 - Software/License Renewals	3,100	3,100	-	0%
62910 - Minor Capital Outlay	800	800	-	0%
62915 - Minor Computer Equipment	4,200	4,200	-	0%
63126 - Exchange Hosting Services	1,400	1,400	-	0%
63240 - Portable Toilet	4,000	4,000	-	0%
63410 - Vehicle Maintenance	2,000	2,000	-	0%
63522 - HR Investigations, Testing	200	200	-	0%
63537 - Consulting Services - SB 1383	41,000	41,000	-	0%
63592 - Facility Maintenance	46,000	46,000	-	0%
63598 - FSA Service Fees	300	300	-	0%
63599 - EAP Service Fee	500	500	-	0%
63639 - Mixed Recycling Diversion Fees	1,300	1,300	-	0%
63640 - Insurance - Crime	500	600	100	20%
63711 - Media Campaign	19,400	19,400	-	0%
64100 - Advertising/Public Notices	400	400	-	0%
64200 - Conferences/Meetings	8,800	8,800	-	0%
64250 - Training	1,400	1,400	-	0%
64310 - Association Memberships	1,400	1,400	-	0%
64411 - Insurance - Commercial Auto	4,800	5,300	500	10%
64415 - Insurance - Public Officials and Employment Liabil	2,400	2,700	300	13%
64419 - Insurance - Cyber Liability	1,900	2,100	200	11%
66400 - Improvements Other Than Buildings	10,000	10,000	-	0%
2100 - Resource Recovery Total	**1,541,600**	**1,599,000**	**57,400**	**4%**

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	FY 2025-26 Budget	Proposed FY 2026-27 Budget	Increase / (Decrease)	% Change
2150 - Marketing				
63675 - Website	600	600	-	0%
63711 - Media Campaign	90,000	90,000	-	0%
63722 - Community Events	10,000	10,000	-	0%
2150 - Marketing Total	**100,600**	**100,600**	**-**	**0%**
2200 - Public Education				
62800 - Special Dept Supplies	36,200	36,200	-	0%
62803 - School Program Supplies	10,000	10,000	-	0%
62810 - Software/License Renewals	-	40,000	40,000	#DIV/0!
63600 - Other Contractual Services	26,700	26,700	-	0%
63711 - Media Campaign	25,000	25,000	-	0%
63715 - Give Aways	17,000	17,000	-	0%
63719 - School Assembly Program	50,000	50,000	-	0%
63721 - Wally Waste Not Award	12,500	12,500	-	0%
63723 - Edible Food Recovery Grants	50,000	50,000	-	0%
63750 - Public Outreach	20,000	20,000	-	0%
2200 - Public Education Total	**247,400**	**287,400**	**40,000**	**16%**
2300 - Household Hazardous Waste				
61110 - Regular Pay	280,600	306,700	26,100	9%
61120 - Paid Time Off	10,800	11,800	1,000	9%
61130 - Safety Awards	2,400	2,400	-	0%
61300 - Overtime - Regular	21,100	21,000	(100)	0%
61400 - Education Assistance	8,000	8,000	-	0%
61410 - Wellness Program	2,000	2,000	-	0%
61700 - Flexible Leave	8,100	8,900	800	10%
61816 - Cell Phone	800	800	-	0%
61824 - OPEB Expense	-	6,200	6,200	#DIV/0!
61825 - Medicare	4,800	5,200	400	8%
61827 - PERS - 1959 Survivor Benefit	400	400	-	0%
61828 - PERS Employer PEPRA	22,400	24,400	2,000	9%
61829 - PERS Unfunded Liability Payment	14,200	9,300	(4,900)	-35%
61831 - Health Insurance	106,000	100,700	(5,300)	-5%
61833 - Long-Term Disability	1,300	1,300	-	0%
61834 - Unemployment	600	500	(100)	-17%
61836 - Life Insurance	1,000	1,000	-	0%
61837 - Insurance - Workers Compensation	30,100	34,100	4,000	13%
62100 - Office Supplies & Materials	2,500	2,500	-	0%
62140 - Janitorial Supplies	1,000	1,000	-	0%
62230 - Rolling Stock Supplies	1,500	1,500	-	0%
62330 - Fuel	7,500	7,500	-	0%
62510 - Uniforms	2,500	2,500	-	0%
62800 - Special Dept Supplies	5,000	5,000	-	0%
62801 - Graffiti Removal Supplies	1,000	1,000	-	0%
62810 - Software/License Renewals	1,000	1,000	-	0%
62840 - Safety Supplies	7,500	7,500	-	0%
63120 - Telephone	2,500	2,500	-	0%
63125 - Internet Services	1,500	1,500	-	0%
63126 - Exchange Hosting Services	1,000	1,000	-	0%
63250 - Exterminator Service	1,500	1,500	-	0%
63320 - Building Rent	220,000	228,000	8,000	4%
63416 - Building Alarm Service	1,000	1,000	-	0%
63430 - Equipment Maintenance	10,000	10,000	-	0%
63522 - HR Investigations, Testing	1,000	1,000	-	0%
63560 - Custodial Service	7,800	7,800	-	0%

	FY 2025-26 Budget	Proposed FY 2026-27 Budget	Increase / (Decrease)	% Change
63592 - Facility Maintenance	29,500	29,500	-	0%
63594 - Credit Card Fees	7,500	7,500	-	0%
63598 - FSA Service Fees	100	100	-	0%
63599 - EAP Service Fee	300	300	-	0%
63604 - Courier Service	3,000	3,000	-	0%
63640 - Insurance - Crime	300	400	100	33%
63651 - HHW Hauling & Disposal	275,000	275,000	-	0%
63652 - E-Waste Hauling	5,000	5,000	-	0%
63653 - ABOP Disposal	5,000	5,000	-	0%
63654 - Freon Removal	2,500	2,500	-	0%
63655 - HHW Disposal Supplies	30,000	30,000	-	0%
63673 - Paradigm Support	7,500	7,500	-	0%
64200 - Conferences/Meetings	1,500	1,500	-	0%
64250 - Training	1,000	1,000	-	0%
64411 - Insurance - Commercial Auto	9,600	10,600	1,000	10%
64415 - Insurance - Public Officials and Employment Liabil	1,400	1,600	200	14%
64419 - Insurance - Cyber Liability	1,100	1,300	200	18%
64905 - Mo.Co. LEA Fees	3,000	3,000	-	0%
2300 - Household Hazardous Waste Total	**1,173,700**	**1,213,300**	**39,600**	**3%**
2400 - C & D Diversion				
61110 - Regular Pay	60,900	131,000	70,100	115%
61120 - Paid Time Off	2,400	5,100	2,700	113%
61130 - Safety Awards	600	1,200	600	100%
61300 - Overtime - Regular	4,600	9,300	4,700	102%
61400 - Education Assistance	2,000	4,000	2,000	100%
61410 - Wellness Program	500	1,000	500	100%
61700 - Flexible Leave	1,800	3,800	2,000	111%
61816 - Cell Phone	400	800	400	100%
61824 - OPEB Expense	-	2,700	2,700	#DIV/0!
61825 - Medicare	1,100	2,300	1,200	109%
61827 - PERS - 1959 Survivor Benefit	100	200	100	100%
61828 - PERS Employer PEPRA	4,900	10,400	5,500	112%
61829 - PERS Unfunded Liability Payment	3,200	4,000	800	25%
61831 - Health Insurance	23,200	74,200	51,000	220%
61833 - Long-Term Disability	300	600	300	100%
61834 - Unemployment	200	300	100	50%
61836 - Life Insurance	300	500	200	67%
61837 - Insurance - Workers Compensation	6,900	14,600	7,700	112%
63430 - Equipment Maintenance	15,000	15,000	-	0%
63599 - EAP Service Fee	100	100	-	0%
63630 - C&D Recycling (ST Goal)	156,600	156,600	-	0%
63636 - Diversion Assistance	90,000	90,000	-	0%
63640 - Insurance - Crime	100	200	100	100%
64250 - Training	200	200	-	0%
64415 - Insurance - Public Officials and Employment Liabil	400	500	100	25%
64423 - Insurance - Inland Marine	1,900	2,100	200	11%
2400 - C & D Diversion Total	**377,700**	**530,700**	**153,000**	**41%**
2500 - Organics Diversion				
61110 - Regular Pay	139,600	153,500	13,900	10%
61120 - Paid Time Off	5,400	6,000	600	11%
61130 - Safety Awards	1,200	1,200	-	0%
61300 - Overtime - Regular	10,500	10,400	(100)	-1%
61400 - Education Assistance	4,000	4,000	-	0%
61410 - Wellness Program	1,000	1,000	-	0%

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	FY 2025-26 Budget	Proposed FY 2026-27 Budget	Increase / (Decrease)	% Change
61700 - Flexible Leave	4,100	4,500	400	10%
61816 - Cell Phone	800	800	-	0%
61822 - PERS Employer Classic	8,200	8,900	700	9%
61824 - OPEB Expense	-	3,100	3,100	#DIV/0!
61825 - Medicare	2,400	2,600	200	8%
61827 - PERS - 1959 Survivor Benefit	200	200	-	0%
61828 - PERS Employer PEPRA	5,500	6,100	600	11%
61829 - PERS Unfunded Liability Payment	7,000	4,700	(2,300)	-33%
61831 - Health Insurance	44,500	48,400	3,900	9%
61833 - Long-Term Disability	700	700	-	0%
61834 - Unemployment	300	300	-	0%
61836 - Life Insurance	500	500	-	0%
61837 - Insurance - Workers Compensation	15,600	17,100	1,500	10%
62335 - Biodiesel Fuel	25,000	25,000	-	0%
62510 - Uniforms	2,000	2,000	-	0%
62800 - Special Dept Supplies	9,700	9,700	-	0%
62840 - Safety Supplies	1,000	1,000	-	0%
62850 - Small Tools	1,000	1,000	-	0%
63116 - Cell Phones	1,000	1,000	-	0%
63210 - Water	1,000	1,000	-	0%
63230 - Gas & Electricity	39,300	139,300	100,000	254%
63240 - Portable Toilet	3,000	3,000	-	0%
63416 - Building Alarm Service	2,200	2,200	-	0%
63430 - Equipment Maintenance	59,800	59,800	-	0%
63440 - Equipment Rental	2,500	2,500	-	0%
63592 - Facility Maintenance	20,000	20,000	-	0%
63598 - FSA Service Fees	100	100	-	0%
63599 - EAP Service Fee	200	200	-	0%
63613 - Contract Labor	5,000	5,000	-	0%
63628 - Organics Processing	1,864,900	1,914,800	49,900	3%
63640 - Insurance - Crime	200	300	100	50%
64250 - Training	300	300	-	0%
64411 - Insurance - Commercial Auto	2,800	3,100	300	11%
64415 - Insurance - Public Officials and Employment Liabil	700	800	100	14%
64416 - Insurance - Property Damage	21,200	23,400	2,200	10%
64422 - Insurance - Earthquake	3,700	4,100	400	11%
64423 - Insurance - Inland Marine	2,000	2,200	200	10%
64905 - Mo.Co. LEA Fees	47,700	47,700	-	0%
2500 - Organics Diversion Total	**2,367,800**	**2,543,500**	**175,700**	**7%**
2600 - Diversion Services				
63624 - Tires Diversion Fees	40,000	40,000	-	0%
2600 - Diversion Services Total	**40,000**	**40,000**	**-**	**0%**
3600 - JR Transfer Station				
61110 - Regular Pay	309,400	322,500	13,100	4%
61120 - Paid Time Off	11,900	12,500	600	5%
61130 - Safety Awards	2,400	2,400	-	0%
61300 - Overtime - Regular	23,300	22,000	(1,300)	-6%
61400 - Education Assistance	8,000	8,000	-	0%
61410 - Wellness Program	2,000	2,000	-	0%
61700 - Flexible Leave	9,000	9,400	400	4%
61816 - Cell Phone	800	800	-	0%
61822 - PERS Employer Classic	21,300	22,000	700	3%
61824 - OPEB Expense	-	6,500	6,500	#DIV/0!
61825 - Medicare	5,200	5,400	200	4%

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	FY 2025-26 Budget	Proposed FY 2026-27 Budget	Increase / (Decrease)	% Change
61827 - PERS - 1959 Survivor Benefit	400	400	-	0%
61828 - PERS Employer PEPRA	10,100	10,500	400	4%
61829 - PERS Unfunded Liability Payment	15,500	9,700	(5,800)	-37%
61831 - Health Insurance	109,000	117,600	8,600	8%
61833 - Long-Term Disability	1,400	1,400	-	0%
61834 - Unemployment	600	500	(100)	-17%
61836 - Life Insurance	1,000	1,100	100	10%
61837 - Insurance - Workers Compensation	33,800	35,800	2,000	6%
62100 - Office Supplies & Materials	1,500	1,500	-	0%
62230 - Vehicle Supplies	1,000	1,000	-	0%
62330 - Fuel	65,400	65,400	-	0%
62335 - Biodiesel Fuel	25,000	25,000	-	0%
62510 - Uniforms	6,000	6,000	-	0%
62800 - Special Dept Supplies	3,000	3,000	-	0%
62810 - Software/License Renewals	2,600	2,600	-	0%
62840 - Safety Supplies	3,000	3,000	-	0%
62850 - Small Tools	500	500	-	0%
63116 - Cell Phones	200	200	-	0%
63125 - Internet Services	1,200	1,200	-	0%
63210 - Water	7,500	7,500	-	0%
63230 - Gas & Electricity	5,800	25,800	20,000	345%
63240 - Portable Toilet	4,000	4,000	-	0%
63250 - Exterminator Service	3,200	3,200	-	0%
63410 - Vehicle Maintenance	62,600	62,600	-	0%
63416 - Building Alarm Service	1,500	1,500	-	0%
63430 - Equipment Maintenance	40,000	40,000	-	0%
63440 - Equipment Rental	7,500	7,500	-	0%
63522 - HR Investigations, Testing	500	500	-	0%
63536 - Fire Suppression Monitoring	30,000	30,000	-	0%
63592 - Facility Maintenance	15,000	15,000	-	0%
63594 - Credit Card Fees	6,800	6,800	-	0%
63598 - FSA Service Fees	100	100	-	0%
63599 - EAP Service Fee	300	300	-	0%
63604 - Courier Service	6,500	6,500	-	0%
63615 - Hauling Services	35,000	35,000	-	0%
63640 - Insurance - Crime	300	400	100	33%
63673 - Paradigm Support	7,200	7,200	-	0%
63959 - Scale Maintenance & Repair	15,000	15,000	-	0%
63960 - Contingencies	7,700	10,300	2,600	34%
64250 - Training	500	500	-	0%
64411 - Insurance - Commercial Auto	17,000	18,700	1,700	10%
64415 - Insurance - Public Officials and Employment Liabil	1,400	1,600	200	14%
64416 - Insurance - Property Damage	24,600	27,100	2,500	10%
64419 - Insurance - Cyber Liability	600	700	100	17%
64420 - Insurance - Deductible	2,500	2,800	300	12%
64422 - Insurance - Earthquake	4,300	4,800	500	12%
64423 - Insurance - Inland Marine	7,700	8,500	800	10%
64905 - Mo.Co. LEA Fees	16,400	16,400	-	0%
3600 - JR Transfer Station Total	**1,006,000**	**1,060,200**	**54,200**	**5%**
3630 - JR Recycling Operations				
61110 - Regular Pay	114,700	119,600	4,900	4%
61120 - Paid Time Off	4,500	4,600	100	2%
61130 - Safety Awards	1,200	1,200	-	0%
61300 - Overtime - Regular	8,700	8,300	(400)	-5%

	FY 2025-26 Budget	Proposed FY 2026-27 Budget	Increase / (Decrease)	% Change
61400 - Education Assistance	4,000	4,000	-	0%
61410 - Wellness Program	1,000	1,000	-	0%
61700 - Flexible Leave	3,400	3,500	100	3%
61824 - OPEB Expense	-	2,400	2,400	#DIV/0!
61825 - Medicare	2,000	2,100	100	5%
61827 - PERS - 1959 Survivor Benefit	200	200	-	0%
61828 - PERS Employer PEPRA	9,200	9,500	300	3%
61829 - PERS Unfunded Liability Payment	5,800	3,600	(2,200)	-38%
61831 - Health Insurance	42,600	60,200	17,600	41%
61833 - Long-Term Disability	600	600	-	0%
61834 - Unemployment	300	300	-	0%
61836 - Life Insurance	400	400	-	0%
61837 - Insurance - Workers Compensation	12,600	13,300	700	6%
63598 - FSA Service Fees	100	100	-	0%
63599 - EAP Service Fee	200	200	-	0%
63613 - Contract Labor	34,800	34,800	-	0%
63640 - Insurance - Crime	200	300	100	50%
64250 - Training	200	200	-	0%
64415 - Insurance - Public Officials and Employment Liabil	700	800	100	14%
3630 - JR Recycling Operations Total	**247,400**	**271,200**	**23,800**	**10%**
3820 - ML Transportation Operations				
61110 - Regular Pay	573,200	625,200	52,000	9%
61120 - Paid Time Off	22,100	24,100	2,000	9%
61130 - Safety Awards	4,200	4,200	-	0%
61300 - Overtime - Regular	43,000	59,400	16,400	38%
61400 - Education Assistance	14,000	14,000	-	0%
61410 - Wellness Program	3,500	3,500	-	0%
61700 - Flexible Leave	16,600	18,100	1,500	9%
61816 - Cell Phone	2,600	2,600	-	0%
61822 - PERS Employer Classic	10,000	10,800	800	8%
61824 - OPEB Expense	-	12,600	12,600	#DIV/0!
61825 - Medicare	9,700	10,700	1,000	10%
61827 - PERS - 1959 Survivor Benefit	700	700	-	0%
61828 - PERS Employer PEPRA	38,800	42,200	3,400	9%
61829 - PERS Unfunded Liability Payment	28,700	18,800	(9,900)	-34%
61831 - Health Insurance	221,100	241,500	20,400	9%
61833 - Long-Term Disability	2,600	2,800	200	8%
61834 - Unemployment	1,000	900	(100)	-10%
61836 - Life Insurance	2,000	2,100	100	5%
61837 - Insurance - Workers Compensation	64,600	70,600	6,000	9%
62230 - Vehicle Supplies	4,500	4,500	-	0%
62330 - Fuel	30,000	30,000	-	0%
62335 - Biodiesel Fuel	410,000	410,000	-	0%
62510 - Uniforms	3,200	3,200	-	0%
62810 - Software/License Renewals	6,400	6,400	-	0%
62840 - Safety Supplies	1,500	1,500	-	0%
63410 - Vehicle Maintenance	388,000	388,000	-	0%
63522 - HR Investigations, Testing	1,000	1,000	-	0%
63586 - Vehicle Safety Inspection	4,500	4,500	-	0%
63598 - FSA Service Fees	100	100	-	0%
63599 - EAP Service Fee	500	500	-	0%
63640 - Insurance - Crime	500	600	100	20%
63960 - Contingencies	20,700	21,400	700	3%
64411 - Insurance - Commercial Auto	140,600	154,700	14,100	10%

	FY 2025-26 Budget	Proposed FY 2026-27 Budget	Increase / (Decrease)	% Change
64415 - Insurance - Public Officials and Employment Liabil	2,400	2,700	300	13%
3820 - ML Transportation Operations Total	**2,072,300**	**2,193,900**	**121,600**	**6%**
3830 - ML Recycling Operations				
61110 - Regular Pay	376,200	413,200	37,000	10%
61120 - Paid Time Off	14,500	15,900	1,400	10%
61130 - Safety Awards	3,000	3,000	-	0%
61300 - Overtime - Regular	28,300	27,900	(400)	-1%
61400 - Education Assistance	10,000	10,000	-	0%
61410 - Wellness Program	2,500	2,500	-	0%
61700 - Flexible Leave	10,900	12,000	1,100	10%
61816 - Cell Phone	1,200	1,200	-	0%
61822 - PERS Employer Classic	22,700	24,800	2,100	9%
61824 - OPEB Expense	-	8,300	8,300	#DIV/0!
61825 - Medicare	6,400	6,900	500	8%
61827 - PERS - 1959 Survivor Benefit	500	500	-	0%
61828 - PERS Employer PEPRA	14,400	15,800	1,400	10%
61829 - PERS Unfunded Liability Payment	18,900	12,400	(6,500)	-34%
61831 - Health Insurance	77,400	84,900	7,500	10%
61833 - Long-Term Disability	1,700	1,800	100	6%
61834 - Unemployment	700	700	-	0%
61836 - Life Insurance	1,300	1,300	-	0%
61837 - Insurance - Workers Compensation	42,100	45,900	3,800	9%
62510 - Uniforms	2,000	2,000	-	0%
62800 - Special Dept Supplies	2,500	2,500	-	0%
62840 - Safety Supplies	2,500	2,500	-	0%
63210 - Water	2,000	2,000	-	0%
63240 - Portable Toilet	5,600	5,600	-	0%
63430 - Equipment Maintenance	7,000	7,000	-	0%
63520 - Recruitment Services	600	600	-	0%
63598 - FSA Service Fees	100	100	-	0%
63599 - EAP Service Fee	300	300	-	0%
63613 - Contract Labor	13,500	13,500	-	0%
63640 - Insurance - Crime	400	500	100	25%
64250 - Training	400	400	-	0%
64415 - Insurance - Public Officials and Employment Liabil	1,700	1,900	200	12%
64419 - Insurance - Cyber Liability	300	400	100	33%
64423 - Insurance - Inland Marine	5,400	6,000	600	11%
3830 - ML Recycling Operations Total	**677,000**	**734,300**	**57,300**	**8%**
4500 - JC Landfill Operations				
61110 - Regular Pay	1,273,100	1,433,800	160,700	13%
61120 - Paid Time Off	49,000	55,200	6,200	13%
61130 - Safety Awards	9,000	9,600	600	7%
61300 - Overtime - Regular	95,500	97,900	2,400	3%
61400 - Education Assistance	30,000	32,000	2,000	7%
61410 - Wellness Program	7,500	8,000	500	7%
61430 - 457 - Employer Match	-	4,000	4,000	#DIV/0!
61700 - Flexible Leave	36,800	41,400	4,600	13%
61816 - Cell Phone	5,600	5,900	300	5%
61822 - PERS Employer Classic	39,400	46,000	6,600	17%
61824 - OPEB Expense	-	28,700	28,700	#DIV/0!
61825 - Medicare	21,500	24,000	2,500	12%
61827 - PERS - 1959 Survivor Benefit	1,500	1,600	100	7%
61828 - PERS Employer PEPRA	74,300	82,200	7,900	11%
61829 - PERS Unfunded Liability Payment	63,700	43,100	(20,600)	-32%

Salinas Valley Solid Waste Authority
Budget Worksheets
FY 2026-27

	FY 2025-26 Budget	Proposed FY 2026-27 Budget	Increase / (Decrease)	% Change
61831 - Health Insurance	511,300	529,800	18,500	4%
61832 - Health Insurance - Retired	2,100	2,100	-	0%
61833 - Long-Term Disability	5,600	6,100	500	9%
61834 - Unemployment	2,000	2,000	-	0%
61836 - Life Insurance	4,200	4,700	500	12%
61837 - Insurance - Workers Compensation	140,100	159,200	19,100	14%
62100 - Office Supplies & Materials	3,400	3,400	-	0%
62140 - Janitorial Supplies	7,500	7,500	-	0%
62230 - Vehicle Supplies	1,000	1,000	-	0%
62290 - Other Repair & Maintenance Supplies	7,500	7,500	-	0%
62330 - Fuel	15,000	15,000	-	0%
62335 - Biodiesel Fuel	400,000	400,000	-	0%
62510 - Uniforms	13,900	13,900	-	0%
62800 - Special Dept Supplies	35,000	35,000	-	0%
62810 - Software/License Renewals	3,100	3,100	-	0%
62840 - Safety Supplies	25,000	25,000	-	0%
62850 - Small Tools	1,500	1,500	-	0%
63116 - Cell Phones	300	300	-	0%
63120 - Telephone	400	400	-	0%
63125 - Internet Services	2,600	2,600	-	0%
63126 - Exchange Hosting Services	2,100	2,100	-	0%
63210 - Water	5,700	5,700	-	0%
63230 - Gas & Electricity	900	900	-	0%
63240 - Portable Toilet	9,400	9,400	-	0%
63250 - Exterminator Service	1,000	1,000	-	0%
63410 - Vehicle Maintenance	50,000	50,000	-	0%
63416 - Building Alarm Service	4,700	4,700	-	0%
63430 - Equipment Maintenance	347,000	193,900	(153,100)	-44%
63440 - Equipment Rental	11,600	11,600	-	0%
63520 - Recruitment Services	2,500	2,500	-	0%
63522 - HR Investigations, Testing	1,000	1,000	-	0%
63542 - Eng. Services - Surveying	12,000	12,000	-	0%
63560 - Custodial Service	12,000	12,000	-	0%
63592 - Facility Maintenance	66,900	66,900	-	0%
63593 - Landscape Maintenance	12,000	12,000	-	0%
63594 - Credit Card Fees	39,900	39,900	-	0%
63597 - Litter Abatement	104,000	104,000	-	0%
63598 - FSA Service Fees	100	100	-	0%
63599 - EAP Service Fee	1,100	1,100	-	0%
63604 - Courier Service	3,000	3,000	-	0%
63605 - Mo.Co. Litter Abatement Program	125,000	125,000	-	0%
63613 - Contract Labor	43,500	43,500	-	0%
63640 - Insurance - Crime	1,000	1,100	100	10%
63673 - Paradigm Support	14,400	14,400	-	0%
63850 - Gonzales Host Fees	250,000	250,000	-	0%
63959 - Scale Maintenance & Repair	15,000	15,000	-	0%
63960 - Contingencies	49,700	51,400	1,700	3%
64250 - Training	1,900	1,900	-	0%
64411 - Insurance - Commercial Auto	40,300	44,400	4,100	10%
64413 - Insurance - Environmental Impairment Liability	12,400	13,700	1,300	10%
64414 - Insurance - General Liability	35,800	39,400	3,600	10%
64415 - Insurance - Public Officials and Employment Liabil	5,100	5,700	600	12%
64416 - Insurance - Property Damage	56,000	61,600	5,600	10%
64417 - Insurance - Excess Liability	43,000	47,300	4,300	10%

	FY 2025-26 Budget	Proposed FY 2026-27 Budget	Increase / (Decrease)	% Change
64419 - Insurance - Cyber Liability	1,100	1,300	200	18%
64422 - Insurance - Earthquake	9,700	10,700	1,000	10%
64423 - Insurance - Inland Marine	97,000	106,700	9,700	10%
64904 - Property Taxes	28,000	28,000	-	0%
64905 - Mo.Co. LEA Fees	36,200	36,200	-	0%
64906 - Mo.Co. Regional Fees	139,800	139,800	-	0%
64910 - SBOE - CIWMB Fees	315,400	315,400	-	0%
64920 - MBUAPCD-Air Board Fees	35,900	55,000	19,100	53%
64925 - SWRCB Fees	32,200	32,200	-	0%
66520 - Equipment	95,500	95,500	-	0%
4500 - JC Landfill Operations Total	**5,059,200**	**5,202,500**	**143,300**	**3%**
4530 - JC Recycling Operations				
61110 - Regular Pay	230,100	252,900	22,800	10%
61120 - Paid Time Off	8,900	9,800	900	10%
61130 - Safety Awards	2,400	2,400	-	0%
61300 - Overtime - Regular	17,300	17,500	200	1%
61400 - Education Assistance	8,000	8,000	-	0%
61410 - Wellness Program	2,000	2,000	-	0%
61700 - Flexible Leave	6,700	7,300	600	9%
61824 - OPEB Expense	-	5,100	5,100	#DIV/0!
61825 - Medicare	3,900	4,300	400	10%
61827 - PERS - 1959 Survivor Benefit	400	400	-	0%
61828 - PERS Employer PEPRA	18,400	20,100	1,700	9%
61829 - PERS Unfunded Liability Payment	11,700	7,600	(4,100)	-35%
61831 - Health Insurance	76,300	97,100	20,800	27%
61833 - Long-Term Disability	1,100	1,100	-	0%
61834 - Unemployment	600	500	(100)	-17%
61836 - Life Insurance	800	900	100	13%
61837 - Insurance - Workers Compensation	24,800	28,100	3,300	13%
62290 - Other Repair & Maintenance Supplies	2,500	2,500	-	0%
62335 - Biodiesel Fuel	67,000	67,000	-	0%
62510 - Uniforms	1,700	1,700	-	0%
62800 - Special Dept Supplies	1,800	1,800	-	0%
62840 - Safety Supplies	2,500	2,500	-	0%
62850 - Small Tools	1,000	1,000	-	0%
63410 - Vehicle Maintenance	5,000	5,000	-	0%
63430 - Equipment Maintenance	5,000	5,000	-	0%
63592 - Facility Maintenance	5,000	5,000	-	0%
63598 - FSA Service Fees	100	100	-	0%
63599 - EAP Service Fee	400	400	-	0%
63613 - Contract Labor	23,500	23,500	-	0%
63636 - Diversion Assistance	90,000	90,000	-	0%
63640 - Insurance - Crime	300	400	100	33%
64415 - Insurance - Public Officials and Employment Liabil	1,400	1,600	200	14%
4530 - JC Recycling Operations Total	**620,600**	**672,600**	**52,000**	**8%**
5500 - Johnson Canyon ECS				
61999 - CIP/Program Regular Salary Deduct	229,600	219,100	(10,500)	-5%
62290 - Other Repair & Maintenance Supplies	75,000	75,000	-	0%
63120 - Telephone	2,200	2,200	-	0%
63230 - Gas & Electricity	93,000	93,000	-	0%
63545 - Eng. Services - GW Monitoring	40,000	40,000	-	0%
63546 - TO-15 Testing	1,200	1,200	-	0%
63548 - Eng. Services - LFG System	77,600	77,600	-	0%
63549 - Eng Services - LFG Surface Monitoring	23,500	23,500	-	0%

Salinas Valley Solid Waste Authority
Budget Worksheets
FY 2026-27

	FY 2025-26 Budget	Proposed FY 2026-27 Budget	Increase / (Decrease)	% Change
63551 - GHG Monitoring (AB32)	10,000	10,000	-	0%
63555 - Eng. Services - GW Monitoring - Non Routine	35,000	50,000	15,000	43%
63558 - Eng. Services - LFG System - Non Routine	40,500	40,500	-	0%
63561 - Eng. Services - Flare Remote Monitoring	6,000	6,000	-	0%
63613 - Contract Labor	5,000	5,000	-	0%
63810 - Leachate Storage	7,600	7,600	-	0%
63812 - Lab Water Analysis	9,000	9,000	-	0%
63817 - NPDES - Permitting	35,000	35,000	-	0%
63818 - Lab Water Analysis - 5 year	-	10,000	10,000	#DIV/0!
63960 - Contingencies	6,600	6,800	200	3%
5500 - Johnson Canyon ECS Total	**696,800**	**711,500**	**14,700**	**2%**
5700 - Sun Street ECS				
63210 - Water	2,500	2,500	-	0%
63220 - Sewer	500	500	-	0%
63230 - Gas & Electricity	11,000	11,000	-	0%
63592 - Facility Maintenance	5,000	5,000	-	0%
64413 - Insurance - Environmental Impairment Liability	600	700	100	17%
64414 - Insurance - General Liability	1,500	1,700	200	13%
64416 - Insurance - Property Damage	55,400	61,000	5,600	10%
64417 - Insurance - Excess Liability	1,800	2,000	200	11%
64422 - Insurance - Earthquake	9,600	10,600	1,000	10%
64904 - Property Taxes	1,900	1,900	-	0%
5700 - Sun Street ECS Total	**89,800**	**96,900**	**7,100**	**8%**
6100 - Debt Service - Interest				
65160 - 2022A Rev Bonds Interest	341,000	293,100	(47,900)	-14%
6100 - Debt Service - Interest Total	**341,000**	**293,100**	**(47,900)**	**-14%**
6200 - Debt Service - Principal				
65260 - 2022A Rev Bonds Principal	2,770,000	2,820,000	50,000	2%
6200 - Debt Service - Principal Total	**2,770,000**	**2,820,000**	**50,000**	**2%**
6605 - Closure/Post Closure Set-Aside				
69520 - Cash in Bank Transfer - Closure Costs	88,600	101,300	12,700	14%
69550 - Cash in Bank Transfer - Post Closure Costs	327,700	202,500	(125,200)	-38%
6605 - Closure/Post Closure Set-Aside Total	**416,300**	**303,800**	**(112,500)**	**-27%**
6606 - Cell Construction Set-Aside				
69525 - Cash in Bank Transfer - New Cell Construction	1,125,000	1,125,000	-	0%
6606 - Cell Construction Set-Aside Total	**1,125,000**	**1,125,000**	**-**	**0%**
Grand Total	**24,810,000**	**25,830,000**	**1,020,000**	**4%**



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RESOLUTION NO. 2025 – 24

A RESOLUTION OF THE SALINAS VALLEY SOLID WASTE AUTHORITY ADOPTING THE REVISED FINANCIAL POLICIES

WHEREAS, the Board of Directors of the Salinas Valley Solid Waste Authority last approved the financial policies by adoption of Resolution No. 2022-21 on May 19, 2022; and,

WHEREAS, a recent review of the policies found that updates to the generally accepted accounting principles recently approved by the Government Accounting Standards Board need to be reflected in the policy; and,

WHEREAS, maintaining a fully funded post-closure fund for Johnson Canyon Landfill has been a priority of the agency; and,

WHEREAS, the Authority strives to promote transparency in its fiscal affairs and fiscal accountability; and,

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Salinas Valley Solid Waste Authority, that the Financial Policies attached hereto as Exhibit "A" are hereby approved and adopted.

PASSED AND ADOPTED by the Board of Directors of the Salinas Valley Solid Waste Authority at a regular meeting duly held on the 17th day of April 2025, by the following vote:

AYES:	BOARD MEMBERS:	AVALOS (ALT), BAÑUELOS, CHURCH, DE LA ROSA, JONES, LOPEZ, SANDOVAL, SILVA
NOES:	BOARD MEMBERS:	NONE
ABSENT:	BOARD MEMBERS:	BARAJAS, CULLEN
ABSTAIN:	BOARD MEMBERS:	NONE

Signed by:
Liz Silva
8DC517F53795435...
Elizabeth Silva, President

ATTEST:
DocuSigned by:
Erika Trujillo
087ACDEB22A74E6...
Erika J. Trujillo, Clerk of the Board

APPROVED AS TO FORM:
Signed by:
Roy C. Santos
B58FCEF8A3424A5...
Roy C. Santos, Authority General Counsel

Salinas Valley Solid Waste Authority
Financial Policies

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SUMMARY

The Salinas Valley Solid Waste Authority (Authority) Board of Directors recognizes their fiduciary responsibility by virtue of their appointment to the Board. In an effort to promote transparency in the fiscal affairs of the Authority and to promote fiscal accountability, it hereby adopts the following financial policies to guide the Authority's finances:

1. Revenues: The Authority will maintain a revenue system that will ensure a reliable, equitable, and predictable revenue stream to support Authority services.

2. Expenditures: The Authority shall assure fiscal stability and the effective and efficient delivery of services, through the identification of necessary services, establishment of appropriate service levels, and careful administration of the expenditure of available resources.

3. Fund Balance/Reserves: The Authority shall maintain a fund balance at a level sufficient to protect the Authority's creditworthiness as well as its financial position from unforeseeable occurrences or emergencies.

4. Capital Expenditures and Improvements: The Authority shall annually review the state of its capital assets, setting priorities for its replacement and renovation based on needs, funding, alternatives, and availability of resources.

5. Debt: The Authority shall utilize debt financing only to provide needed capital equipment and improvements while minimizing the impact of debt payments on current revenues.

6. Investments: The Authority's cash will be invested in such a manner that ensures the absolute safety of principal and interest, meet the liquidity needs of the Authority, and achieve the highest possible yield.

7. Grants: The Authority shall seek, apply for, and effectively administer federal, state, and foundation grants that address the Authority's current priorities and policy objectives.

8. Closure Funding: The Authority shall properly fund all closure and post-closure costs in accordance with California Department of Resources Recycling and Recovery (CalRecycle) requirements.

9. Fiscal Monitoring: Authority staff shall prepare and present to the Board regular reports that analyze, evaluate, and forecast the Authority's financial performance and economic condition.

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10. Accounting, Auditing and Financial Reporting: The Authority's accounting, auditing, and financial reporting shall comply with prevailing local, state, and federal regulations, as well as current professional principles and practices as promulgated by authoritative bodies.

11. Internal Controls: The Authority shall establish and maintain an internal control structure designed to provide reasonable assurance that Authority assets are safeguarded and that the possibilities for material errors in the Authority's financial records are minimized.

12. Operating Budget: The Authority's operating budget will implement the policy decisions of the Board. It will provide a clear picture of the Authority's resources and their use.

13. Capital Assets: The Authority will capitalize all capital assets in accordance with Generally Accepted Accounting Principles to maintain proper control of all capital assets.

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REVENUES

The Authority will maintain a revenue system that will assure a reliable, equitable, predictable revenue stream to support Authority services.

A. User Fees
The Authority shall establish and collect fees to recover the cost of handling specific items that benefit only specific users. The Authority Board shall determine the appropriate cost recovery level and establish the fees. Where feasible and desirable, the Authority shall seek to recover full direct and indirect costs. User fees shall be reviewed on a regular basis to calculate their full cost recovery levels, compare them to the current fee structure, and to recommend adjustments where necessary.

B. Tipping Fees
Tipping fees shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide funding for ongoing capital improvements, and provide adequate levels of working capital. Tipping Fees are not expected to cover depreciation or depletion.

C. One Time Revenues
One-time revenues shall be used only for one-time expenditures.

D. Revenue Estimates
The Authority shall use a conservative, objective, and analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and thus avoid mid-year service reductions.

E. Revenue Collection and Administration
The Authority shall pursue to the full extent allowed by state law all delinquent ratepayers and overdue payments to the Authority. Since revenue should not exceed the cost of producing it, the Authority shall strive to control and reduce administrative collection costs.

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EXPENDITURES

The Authority shall assure fiscal stability and the effective and efficient delivery of services, through the identification of necessary services, establishment of appropriate service levels, and careful administration of the expenditure of available resources.

A. Current Funding Basis
The Authority shall operate on a current funding basis. Expenditures shall be budgeted and controlled to not exceed current revenues.

B. Avoidance of Operating Deficits
The Authority shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue estimates are such that an operating deficit (i.e., projected expenditures in excess of projected revenues) is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of fund balance within the Fund Balance/Reserves Policy. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided to balance the budget.

C. Maintenance of Capital Assets
Within the resources available each fiscal year, the Authority shall maintain capital assets and infrastructure at a sufficient level to protect the Authority's investment, to minimize future replacement and maintenance costs, and to continue current service levels.

D. Periodic Program Reviews
The General Manager shall undertake periodic staff and third-party reviews of Authority programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternative approaches for service delivery. Programs which are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.

E. Purchasing
The Authority shall make every effort to maximize any discounts offered by creditors/vendors. Staff shall use competitive bidding whenever possible to attain the best possible price on goods and services.

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FUND BALANCE/RESERVES

The Authority shall maintain a fund balance at a level sufficient to protect the Authority's creditworthiness as well as its financial position from unforeseeable emergencies.

A. Funding the Reserves
After completion of the annual audit, any undesignated cash balance will be first used to pay down any Unfunded Actuarial Liability to the CalPERS retirement accounts. Remaining funds shall be allocated to reserves using the following methodology:

1. Operating Reserve (20%)
2. Capital Projects Reserve (60%)
3. Environmental Impairment Reserve (20%)

Any allocation outside of the prescribed methodology or transfers between reserves must be approved by the Board.

B. Operating Reserve
The Authority shall strive to maintain an Operating Reserve equal to twenty percent (25%) of the current year's operating expenditure budget in order to provide sufficient reserves for unforeseen occurrences and revenue shortfalls. Operating expenditures, for reserve purposes, is defined as the total budget less capital project expenditures.

- Use of Operating Reserve
The Operating Reserve shall be used only for its designated purpose: Emergencies, non-recurring expenditures, or major capital purchases that cannot be accommodated through current year revenues. Should such use reduce the balance below the appropriate level set as the objective, restoration recommendations will accompany the decision to utilize said reserve.

C. Capital Projects Reserve
Due to the capital-intensive nature of the Authority's landfill operations the Authority will develop a Capital Projects Reserve for the purpose of funding future capital projects and replacement of existing capital infrastructure in accordance with the Capital Improvements Financial Policies. The target amount of the reserve will be based on the average annual capital needs of the Authority.

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D. Environmental Impairment Reserve

Due to the potential release of contaminants that exists with all Municipal Solid Waste landfills, the Authority will fund an Environmental Impairment Reserve for the purpose of responding to a release in a timely manner. The funds can also be used for mitigation or corrective action measures required by CalRecycle. It is highly unlikely that all sites would need corrective action at the same time. Therefore, the funding goal is the Capital Improvement costs at the highest of the sites.

E. Annual Review of Reserves

As part of the annual budget process, the Authority will review the target amount and the status of each of the reserves. This will be considered as part of the budget development. The goal is to reach the Operating and Environmental Impairment Reserve amounts within a five-year period but in no case later than 10 years.

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CAPITAL EXPENDITURES AND IMPROVEMENTS

The Authority shall annually review the state of its capital assets, setting priorities for their replacement and renovation based on needs, funding, alternatives, and availability of resources.

A. Capital Improvement Plan
The Authority shall prepare a 10-Year Capital Improvement Plan (CIP) which will detail the Authority's capital needs. The CIP plan will be reviewed every year while discussions of the operating budget take place. The CAO will develop guidelines for what projects to include in the CIP budget. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every capital project, all operation, maintenance, and replacement costs shall be fully disclosed. The CIP budget will be in conformance with and support the Authority's major planning documents and 3-year Strategic Plans.

B. Capital Improvement Budget
The CIP plan will be the basis for which projects will be included in the following year's budget. Appropriations will be approved annually using the following criteria:

1. The needs identified in the Authority's planning documents.
2. Cost/benefit analysis identifying all economic or financial impacts of the project.
3. Identification of available funding resources.

CIP funding will be based on the following priorities:

1. Projects that comply with regulatory requirements.
2. Projects that maintain health and safety standards.
3. Projects that maintain and preserve existing facilities.
4. Projects that replace existing facilities which can no longer be maintained.
5. Projects that improve operations.

C. Capital Expenditure Financing
Projects will be financed using the following preferred order:

1. Use of current revenues.
2. Use of the Capital Projects Reserve.
3. Borrow money through debt issuance.

   Debt financing includes revenue bonds, certificates of obligation, lease/purchase agreements, and other obligations permitted to be issued or incurred under California law. Guidelines for assuming debt are set forth in the Debt Policy Statements.

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D. Capital Projects Reserve Fund

A Capital Projects Reserve Fund shall be established and maintained to accumulate funds transferred from the undesignated fund balance. This fund shall only be used to pay for non-routine and one-time capital expenditures such as land and building purchases or construction and maintenance projects with a 10-year life. Expenditures from this Fund shall be aimed at protecting the health and safety of residents, employees, and the environment, and protecting the existing assets of the Authority.

E. Capital Projects Management

The Authority will fund and manage its capital projects in a phased approach. The project phases will become a framework for appropriate decision points and reporting. The phasing will consist of:

1. Conceptual/Schematic Proposal
2. Preliminary Design and Cost Estimate
3. Engineering and Final Design
4. Bid Administration
5. Acquisition and Construction
6. Project Closeout

Each project will have a project manager who will prepare the project proposal, ensure that required phases are completed on schedule, authorize all project expenditures, ensure that all regulations and laws are observed, periodically report project status and track project expenditures.

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DEBT

The Authority shall utilize debt financing only to provide needed capital equipment and improvements while minimizing the impact of debt payments on current revenues.

A. Use of Debt Financing

The issuance of long-term debt will be only for the acquisition of land, capital improvements, or equipment.

Debt financing is not considered appropriate for current operations, maintenance expenses, or for any recurring purposes.

B. Conditions for Debt Issuance

The Authority may use long-term debt to finance major equipment acquisition or capital projects only if it is established through a cost/benefit analysis that the financial and community benefits of the financing exceed the financing costs. Benefits would include, but not be limited to, the following:

1. Present value benefit: The current cost plus the financing cost is less than the future cost of the project.
2. Maintenance value benefit: The financing cost is less than the maintenance cost of deferring the project.
3. Equity benefit: Financing provides a method of spreading the cost of a facility back to the users of the facility over time.
4. Community benefit: Debt financing of the project enables the Authority to meet an immediate community need.

Debt financing will be used only when project revenues or other identified revenue sources are sufficient to service the debt.

C. Debt Structure

The Authority's preference is to issue fixed-rate, long-term debt with level debt service, but variable rate debt or other debt service structure may be considered if an economic advantage is identified for a particular project.

Bond proceeds, for debt service, will be held by an independent bank acting as trustee or paying agent.

The Authority's minimum bond rating objective for all debt issues is a Moody's and Standard & Poor's rating of A (upper medium grade). Credit enhancements will be used to achieve higher ratings when there is an economic benefit.

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The Authority may retain the following contract advisors for the issuance of debt:

1. Financial Advisor - To be selected, when appropriate, by negotiation to provide financial analysis and advice related to the feasibility and structure of the proposed debt.
2. Bond Counsel - To be selected by negotiation for each debt issue.
3. Underwriters - To be selected by negotiation or competitive bid for each bond issue based upon the proposed structure for each issue.

D. Call Provisions

Call provisions for bond issues shall be made as short as possible consistent with the lowest interest cost to the Authority. When possible, all bonds shall be callable only at par.

E. Debt Refunding

Authority staff and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the present value savings of a particular refunding should exceed 3.5% of the refunded maturities.

F. Interest Earnings

Interest earnings received on the investment of bond proceeds shall be used to assist in paying the interest due on bond issues, to the extent permitted by law.

G. Lease/Purchase Agreements

Over the lifetime of a lease, the total cost to the Authority will generally be higher than purchasing the asset outright. As a result, the use of lease/purchase agreements and certificates of participation in the acquisition of vehicles, equipment and other capital assets shall generally be avoided, particularly if smaller quantities of the capital asset(s) can be purchased on a "pay-as-you-go" basis.

H. Post Issuance Administration / Internal Control

- Investment of Proceeds

  The proceeds of bond sales will be invested until used for the intended project(s) to maximize utilization of the public funds. The investments will be made to obtain the highest level of 1) safety, 2) liquidity, and 3) yield, and may be held as cash. The Authority's investment guidelines and bond indentures will govern objectives and criteria for investment of bond proceeds. The Finance and Administration Manager will oversee the investment of bond proceeds in a manner to avoid, if possible, and minimize any potential negative arbitrage over the life of the bond issuance, while complying with arbitrage and tax provisions.

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- Use of Proceeds
  Bond proceeds will be deposited and recorded in separate accounts to ensure that funds are not comingled with other Authority funds. To ensure proceeds from bond sales are used in accordance with legal requirements, all invoices will be submitted to the Finance and Administration Manager for approval prior to payment. The Finance and Administration Manager will be tasked with monitoring the expenditure of bond proceeds to ensure that they are used only for the purpose and authority for which the bonds were issued and exercising best efforts to spend bond proceeds in such a manner that the Authority will meet one of the spend-down exemptions from arbitrage rebate. Tax-exempt bonds will not be issued unless it can be demonstrated that 85% of the proceeds can reasonably be expected to be expended within the three-year temporary period.

- Arbitrage Compliance
  The use of bond proceeds and their investments must be monitored to ensure compliance with all Internal Revenue Code Arbitrage Rebate Requirements. The Finance and Administration Manager shall ensure that all bond proceeds and investments are tracked in a manner which facilitates accurate calculation; and, if a rebate payment is due, such payment is made in a timely manner.

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INVESTMENTS

The Authority's cash will be invested in such a manner to ensure the absolute safety of principal and interest, meet the liquidity needs of the Authority, and achieve the highest possible yield after meeting the first two requirements.

A. Investment Policy
The Authority Treasurer is both authorized and required to promulgate a written Statement of Investment Policy which shall be presented to the Board annually.

B. Interest Earnings
Interest earned from investments shall be distributed to the operating funds from which the money was provided, with the exception that interest earnings received on the investment of bond proceeds shall be attributed and allocated to those debt service funds responsible for paying the principal and interest due on the bond issue.

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GRANTS

The Authority shall seek, apply for, and effectively administer federal, state and foundation grants-in-aid that address the Authority's current priorities and policy objectives.

A. Grant Guidelines
The Authority shall apply, and facilitate the application for others, only for grants that are consistent with the objectives and high priority needs previously identified by the Board. The potential for incurring ongoing costs, to include the assumption of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.

B. Indirect Costs
The Authority shall recover full indirect costs unless the funding agency does not permit it. The Authority may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.

C. Grant Review
All grant submittals shall be reviewed for their cash match requirements, their potential impact on the operating budget, and the extent to which they meet the Authority's policy objectives. Departments shall seek Board approval prior to submission of a grant application. Should time constraints under the grant program make this impossible, the department shall obtain approval to submit an application from the CAO and then, at the earliest feasible time, seek formal Board approval. If there are cash match requirements, the source of funding shall be identified prior to application. An annual report on the status of grant programs and their effectiveness shall also be prepared.

D. Grant Program Termination
The Authority shall terminate grant-funded programs and associated positions when grant funds are no longer available unless alternate funding is identified.

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CLOSURE AND POST-CLOSURE FUNDING

The Authority shall properly fund all closure and post closure costs in accordance with CalRecycle requirements.

A. Closure Funding
In accordance with CalRecycle requirements, the Authority shall annually set aside sufficient funds to fully fund all accrued closure costs liability. These funds will be held in a separate Closure Fund restricted specifically for this purpose.

B. Post-Closure Funding
Johnson Canyon Landfill is the Authority's last regional landfill. To ensure that there is adequate funding for post-closure maintenance of the landfill for the minimum required 30 years, the Authority shall ensure that the post-closure liability is fully funded annually. The required funding shall be the currently filled capacity percentage times the CalRecycle approved post-closure estimate. These funds will be held in a separate Post-Closure Fund restricted specifically for this purpose.

In accordance with Financial Assurances, the Authority shall fund post closure costs for the three currently closed sites from future revenues when those costs are incurred. The Authority has entered into a Pledge of Revenue agreement with CalRecycle for this purpose.

C. Closure and Post-Closure Funding Calculations
The Authority shall, as part of the budget process, annually recalculate the closure and post-closure costs on a per ton basis. Funds will be transferred monthly to the appropriate fund based on tonnage landfilled. Post-closure expense incurred due to the current fiscal year solid waste disposal will be recorded as an expense on the Authority's financial statements with a corresponding liability.

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FISCAL MONITORING

Authority staff shall prepare and present to the Board regular reports that analyze, evaluate, and forecast the Authority's financial performance and economic condition.

A. Financial Status and Performance Reports
Monthly reports comparing expenditures and revenues to current budget, noting the status of fund balances, and outlining any remedial actions necessary to maintain the Authority's financial position shall be prepared for review by the Board.

B. Five-year Forecast of Revenues and Expenditures
A five-year forecast of revenues and expenditures, to include a discussion of major trends affecting the Authority's financial position, shall be included during the budget process. The forecast shall also examine critical issues facing the Authority, economic conditions, and the outlook for the upcoming budget year. The document shall provide insight into the Authority's financial position and alert the Board to potential problem areas requiring attention.

C. Status Report on Capital Projects
A summary report on capital projects completed and the status of the Authority's various capital projects will be prepared as part of the monthly financial report and presented to the Board.

D. Compliance with Board Policy Statements
The Financial Policies will be reviewed annually and updated, revised, or refined as deemed necessary. Policy statements adopted by the Board are guidelines, and occasionally, exceptions may be appropriate and required. However, exceptions to stated policies will be specifically identified, and the need for the exception will be documented and fully explained.

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ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

The Authority's accounting, auditing and financial reporting shall comply with prevailing local, state, and federal regulations, as well as current professional principles and practices as promulgated by authoritative bodies.

A. Conformance to Accounting Principles
The Authority's accounting practices, and financial reporting shall conform to generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

B. Popular Reporting
In addition to issuing an annual comprehensive financial report (ACFR) in conformity with GAAP, the Authority shall supplement its ACFR with a simpler, "popular" report designed to assist those residents who need or desire a less detailed overview of the Authority's financial activities. This report should be issued no later than six months after the close of the fiscal year.

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INTERNAL CONTROLS

The Authority shall establish and maintain an internal control structure designed to provide reasonable assurance that Authority assets are safeguarded and that the possibilities for material errors in the Authority's financial records are minimized.

A. Proper Authorizations
Procedures shall be designed, implemented, and maintained to ensure that financial transactions and activities are properly reviewed and authorized.

B. Separation of Duties
Job duties will be adequately separated to reduce, to an acceptable level, the opportunities for any person to be in a position to both perpetrate and conceal errors or irregularities in the normal course of assigned duties.

C. Proper Recording
Procedures shall be developed and maintained that will ensure financial transactions and events are properly recorded and that all financial reports may be relied upon as accurate, complete, and up to date.

D. Access to Assets and Records
Procedures shall be designed and maintained to ensure that adequate safeguards exist with the access to and use of financial assets and records.

E. Independent Checks
Independent checks and audits will be made on staff performance to ensure compliance with established procedures and proper valuation of recorded amounts.

F. Costs and Benefits
Internal control systems and procedures must have an apparent benefit in terms of reducing and/or preventing losses. The cost of implementing and maintaining any control system should be evaluated against the expected benefits to be derived from that system.

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OPERATING BUDGET

The Authority's operating budget will implement the policy decisions of the Board. It will provide a clear picture of the Authority's resources and their use.

A. Budget Format

The budget shall provide a complete financial plan of all Authority funds and activities for the ensuing fiscal year and shall be in such form as the Chief Administrative Officer deems desirable or that the Board may require.

The budget shall begin with a clear general summary of its contents. It shall show in detail all estimated revenues, all carryover fund balances and reserves, and all proposed expenditures, including debt service, for the ensuing fiscal year.

The total of proposed expenditures shall not exceed the total of estimated revenues plus the unappropriated fund balance, exclusive of reserves, for any fund.

The budget will be organized on a program/service level format.

The budget development process will include the identification and evaluation of policy options for increasing and decreasing service levels.

B. Estimated Revenues

The Authority will annually update its revenue forecast to enhance the budgetary decision-making process.

In its budget projections, the Authority will attempt to match current expenses to current revenues. If it becomes apparent that revenue shortfalls will create a deficit, efforts will be made first to reduce the deficiency through budgetary reductions.

If appropriate reductions are insufficient, the Board may decide, on an exception basis, to use an appropriate existing reserve.

C. Appropriations

In evaluating the level of appropriations for program enhancements, or reductions, the Authority will apply the following principles in the priority order given:

1. Essential services, which provide for the health and safety of residents, will be funded to maintain current dollar levels.
2. The budget will provide for adequate ongoing maintenance of facilities and equipment.

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3. Appropriations for program enhancements or reductions will be evaluated on a case-by-case basis rather than across the board.
4. When reductions in personnel are necessary to reduce expenditures, they shall be consistent with the Authority Board's established service level priorities and, when possible, shall be accomplished through normal attrition.
5. Programs, which are self-supported by special revenues or fees, shall be separately evaluated.

Prior to the Authority Board making any supplemental appropriation, the CAO or Finance and Administration Manager shall certify that funds in excess of those estimated in the budget are available for appropriation. Any such supplemental appropriations shall be made for the fiscal year by Board action up to the amount of any excess.

Appropriations may be reduced at any time during the fiscal year by the Authority Board upon recommendation of the CAO. When appropriation reductions are recommended, the CAO shall provide specific recommendations to the Board, indicating the estimated amount of the reduction, any remedial actions taken, and recommendations as to any other steps to be taken.

The CAO may transfer appropriations between divisions, and division managers may transfer appropriations between programs and accounts within their individual divisions, but only the Board by resolution may appropriate funds from reserves or fund balances.

Appropriations for capital improvement programs, post-closure, and grants shall continue in force until expended, revised, or cancelled. All other appropriations shall lapse at the end of the fiscal year to the extent that they have not been expended.

The Authority will endeavor to budget a contingency account in the operating budgets equal to one percent of the total Operating Budget to meet changing operational requirements during the fiscal year.

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CAPITAL ASSETS

The Authority will capitalize all assets in accordance with Generally Accepted Accounting Principles to maintain proper control of all assets.

A. Overview – The Finance Division will maintain an asset management system that will meet external financial reporting requirements and the needs of the Authority in line with these policies.

1. Capital assets are recorded as expenditures in governmental funds at the time the assets are received, and the liability is incurred. These assets will be capitalized at cost on the government wide financial statements. Enterprise fixed assets are recorded as assets within the fund when purchased and a liability is incurred.

I. GASB 34 defines Capital Assets as land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and have initial useful lives extending beyond a single reporting period.

II. GASB 34 defines Infrastructure Assets as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems. Buildings that are an ancillary part of a network of infrastructure assets are included.

The Authority uses the most current edition of GOVERNMENTAL ACCOUNTING, AUDITING, AND FINANCIAL REPORTING (GAAFR) published by the Government Finance Officers Association (GFOA) as its authoritative guide in setting policy and establishing accounting procedures regarding capital assets.

B. Capitalization
Generally, all capital assets with an original cost of $15,000 or more will be capitalized (recorded as an asset on the balance sheet versus expensing the item). This capitalization policy addresses financial reporting, not control. The Authority follows the GFOA recommended practices for establishing capitalization thresholds. Specific capitalization requirements are described as follows:

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1. The asset must cost $15,000 or more.
2. The asset must have a useful life of more than one year.
3. The capitalization threshold is applied to individual units of capital assets rather than groups. For example, ten items purchased for $10,000 each will not be capitalized even though the total ($100,000) exceeds the threshold of $15,000.
4. For purposes of capitalization, the threshold will generally not be applied to components of capital assets. For example, a keyboard, monitor and central processing unit purchased as components of a computer system will not be evaluated individually against the capitalization threshold. The entire computer system will be treated as a single asset. The capitalization threshold will be applied to a network if all component parts are required to make the asset functional.
5. Repairs to existing capital assets will generally not be subject to capitalization unless the repair extends the useful life of the asset. In this case the repair represents an improvement and is subject to the requirements described in number six below.
6. Improvements to existing capital assets that extend the useful life of the related capital asset will be subject to capitalization if the cost exceeds $15,000.
7. Capital projects will be capitalized as "construction in progress" until completed. Personal computers will not be capitalized:

C. Leased Assets

GASB 87 requires that all leases are reported as a capital or financing lease unless the lease is a short-term lease, characterized as 12 months or less. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in a contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment.

Leases will be capitalized if both of the following criteria are met:

1. The non-cancellable portion of the lease is more than 12 months
2. The total amount of the lease meets the capitalization threshold of $15,000

At the commencement of the lease term, a lease will be recorded as both a lease liability at the present value of payments expected to be made during the lease term, and a lease asset measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.

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D. Capital Asset Recording

It is the responsibility of the Finance Division to record, monitor and inventory all fixed assets. Each division will assign appropriate staff members to respond to verification, inventories, and filling out the necessary forms for recording transfers, dispositions, or retired fixed assets.

E. Acquisition of Capital Asset

Fixed assets may be acquired through direct purchase, lease-purchase or capital lease, construction, eminent domain, donations, and gifts. When a capital asset is acquired, the funding source will be identified. If funds are provided by a specific funding source, a record will be made of that specific source such as:

- Bond Proceeds
- State Grants

F. Measuring the Cost and/or Value

Capital assets are recorded at their "historical cost," which is the original cost of the assets. Donations accepted by the Authority will be valued at the fair market value at the time of donation. Costs include purchase price (less discounts) and any other reasonable and necessary costs incurred to place the asset in its intended location and prepare it for service. Costs could include the following:

- Sales Tax
- Freight charges
- Legal and title fees
- Closing costs
- Appraisal and negotiation fees
- Surveying fees
- Land-preparation costs
- Demolition costs
- Relocation costs
- Architect and accounting fees
- Insurance premiums and interest costs during construction

G. Establishing Cost in the Absence of Historical Records

According to GASB 34, an estimate of the original cost is allowable. Standard costing is one method of estimating historical cost using a known average installed cost for a like unit at the estimated date of acquisition. Another recognized method is normal costing wherein an estimate of historical cost is based on current cost of reproduction new indexed by a reciprocal factor of the price increase of a specific item or classification from the appraisal date to the estimated date acquired. When necessary, the Authority will use whichever method gives the most reasonable amount based on available information.

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H. Recording Costs Incurred After Acquisition

Expenditures/expenses for replacing a component part of an asset are not capitalized. However, expenditures/expenses that either enhance a capital asset's functionality (effectiveness or efficiency), or that extend a capital asset's expected useful life are capitalized. For example, periodically slurry sealing a street would be treated as a repair (the cost would not be capitalized), while an overlay or reconstruction would be capitalized. Adding a new lane constitutes an addition and would therefore also be capitalized.

I. Disposition or Retirement of Fixed Assets

Assets with an estimated remaining value of $15,000 or more will be scheduled for Board approval prior to disposal. The asset will be disposed of in a way to achieve the highest recovery possible while ensuring that the cost of disposal is minimized. The recovered funds will be allocated to the Capital Improvement Project used to replace the asset. Once disposed, the original cost less depreciation will then be removed from the Authority's capital asset management system.

J. Transfer of Assets

The transfer of fixed assets between divisions requires notification to the Finance Department.

K. Depreciation

In accordance with GASB Statement No. 34 the Authority will record depreciation expense on all capital assets, except for inexhaustible assets.

The Authority will use straight-line depreciation using the half-year convention or mid-month as appropriate. Depreciation will be calculated over the estimated useful life of the asset.

L. Recommended Lives

The Authority follows GFOA Recommended Practices when establishing recommended lives for capitalized assets. In accordance with GASB 34 the Authority will rely on "general guidelines obtained from professional or industry organizations." The Authority will rely on estimated useful lives published by GFOA. If the life of a particular asset is estimated to be different than these guidelines, it may be changed. The following is a summary for the estimated useful lives:

Asset Class	Useful Life
Buildings	20 to 50 years
Improvements	15 to 45 years
Infrastructure	20 to 50 years
Equipment and Machinery	5 to 20 years

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M. Control of Assets

In accordance with GFOA Recommended Practice the Authority will exercise control over the non-capitalized tangible capital-type items by establishing and maintaining adequate control procedures at the division level. The Authority's capitalization threshold of $15,000 meets financial reporting needs and is not designed for nor particularly suited to maintain control over lower cost capital assets. It is the responsibility of each division to maintain inventories of lower-cost capital assets to ensure adequate control and safekeeping of these assets.

N. Maintenance Schedules

The Authority shall develop and implement maintenance and replacement schedules with a goal of maximizing the useful life of all assets. The schedules shall include estimates of annual maintenance and/or replacement funding required for each asset.

O. Maintenance Funding

The Authority shall identify specific sources of funds for the annual maintenance or replacement of each asset. Whenever possible, the maintenance or replacement funding shall be identified from a source other than the Authority General Fund. The Authority shall endeavor to set aside, on an annual basis, one and one-half percent (1½%) of its Operating Budget to provide for on-going maintenance and required replacement of assets that cannot be reasonably funded from other sources.

P. Inventorying

The Authority will follow the GFOA recommended practice of performing a physical inventory of its capitalized capital assets, either simultaneously or on a rotating basis, so that all capital assets are physically accounted for at least once every five years.

Q. Tagging

The Authority will tag only moveable equipment with a value of $15,000 or higher. Rolling stock items will not be tagged. They will be identified by the VIN number. The Finance department will be responsible for tagging equipment.

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RESOLUTION NO. 2026 – 06

A RESOLUTION OF THE SALINAS VALLEY SOLID WASTE AUTHORITY APPROVING THE DISPOSAL AND SERVICE FEES EFFECTIVE JULY 1, 2026

WHEREAS the Board of Directors of the Salinas Valley Solid Waste Authority held a public hearing on February 19, 2026 to review the disposal fees and rates for FY 2026-27; and,

WHEREAS AB939 fee will be calculated as the full cost of AB939 services, less offsetting revenue and will be allocated to franchise haulers based upon their proportionate share of landfilled tonnage in the previous three fiscal years; and,

WHEREAS increases to solid waste and related fees, organics, and transportation as well as other minor adjustments are necessary to pay for increases in operational and capital costs.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Salinas Valley Solid Waste Authority that the Disposal Fees and Rates Schedule attached hereto as "Exhibit A" is hereby approved to become effective July 1, 2026.

BE IT FURTHER RESOLVED that the General Manager/CAO is hereby authorized to make adjustments to the Disposal Fees and Rates Schedule on a case-by-case basis where there is a clear benefit to the Authority or when there is an instance or a situation not covered by the Disposal Fees and Rates Schedule.

PASSED AND ADOPTED by the Board of Directors of the Salinas Valley Solid Waste Authority at a meeting duly held on the 19th day of February 2026, by the following vote:

AYES:	BOARD MEMBERS:	BAÑUELOS, BARAJAS, CHURCH, CULLEN, DE LA ROSA, GARCIA, LOPEZ, SALAZAR (ALT), SILVA
NOES:	BOARD MEMBERS:	NONE
ABSENT:	BOARD MEMBERS:	DONOHUE
ABSTAIN:	BOARD MEMBERS:	NONE

Signed by:
Liz Silva
8DC517E53795435...
Elizabeth Silva, President

ATTEST:
Signed by:
Erika J. Trujillo
087ACDFB22A74F6...
Erika J. Trujillo, Clerk of the Board

Approved as to Form:
Signed by:
Roy C. Santos
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Roy C. Santos, Authority General Counsel



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SALINAS VALLEY SOLID WASTE AUTHORITY
PROPOSED DISPOSAL AND SERVICE FEES
Effective July 1, 2026

	Current Fee or Rate	Proposed Changes

Note: Usefulness and suitability of materials is subject to scale house personnel's discretion.

LANDFILLED MATERIALS

	Current Fee or Rate	Proposed Changes
Solid Waste (Class III)		
Minimum charge per load (up to 500 lbs.)	$ 17.00 Per Load	$ 18.00 Per Load
Loads weighing between 501 and 999 lbs.	$ 34.00 Per Load	$ 35.00 Per Load
Loads weighing 1,000 lbs. and above	$ 67.00 Per Ton	$ 70.00 Per Ton
Materials Requiring Special Handling (Johnson Canyon only)		
Certified Burials	Solid Waste Tipping Fee + 50%	
Fumigation or Mulch Plastic/Drip Tape	Solid Waste Tipping Fee + 50%	
Remediated Soil Handling	Solid Waste Tipping Fee + 50%	
Over Saturated Soil / Sludge	Solid Waste Tipping Fee + 50%	
Nonfriable Asbestos (Johnson Canyon Only)		
Up to 1 cubic yard w/o pre-approval) wetted and double bagged	Solid Waste Tipping Fee + 50%	
Special Handling Charge (in addition to cost per ton)		
Unloading Assistance / Clean Up Fee (Per Person, 1 hour minimum)	$ 75.00 Hour	
Pull Off / Push Off Assistance	$ 50.00 Each	
Tarps	$ 10.00 Each	
Untarped Loads	Additional 50% of the Required Fee	
Compost Bins	$ 49.95 Each	

AB939 Fees

AB939 Fees Total	$ 5,650,200 Annual	$ 5,650,200

Fee allocation is as follows:

	FY 2022-23	FY 2023-24	FY 2024-25	Total Tonnage FYE 2023-25	Allocation Percentage	Annual AB939 Fee	Monthly AB939 Fee
Soledad	7,878	7,896	7,957	23,731		$ 275,880	$ 22,990
Greenfield	7,430	7,515	7,622	22,566		$ 257,910	$ 21,493
Gonzales	3,410	3,389	3,461	10,260		$ 129,982	$ 10,832
Tri Cities (Combin	18,718	18,800	19,040	56,557	11.7%	$ 663,772	$ 55,315
Salinas	96,271	94,422	95,626	286,319	59.5%	$ 3,360,343	$ 280,029
Monterey	39,739	37,249	34,961	111,949	23.3%	$ 1,313,874	$ 109,490
King City	8,595	9,246	8,760	26,602	5.5%	$ 312,211	$ 26,018
	163,323	159,717	158,387	481,427	100.0%	$ 5,650,200	$ 470,852

SALINAS VALLEY SOLID WASTE AUTHORITY
PROPOSED DISPOSAL AND SERVICE FEES
Effective July 1, 2026

	Current Fee or Rate		Proposed Changes	
Note: Usefulness and suitability of materials is subject to scale house personnel's discretion.				
SOURCE SEPARATED DIVERTIBLE MATERIALS				
Cardboard	No Charge			
Carpet and Padding (clean & dry) (Madison Lane Only)	No Charge			
Recyclable plastic and glass containers, aluminum and paper	No Charge			
Metal including appliances without Freon	No Charge			
Construction and Demolition / Mixed Recycling				
Minimum charge per load (up to 500 lbs.)	$ 17.00	Per Load	$ 18.00	Per Load
Loads weighing between 501 and 999 lbs.	$ 34.00	Per Load	$ 35.00	Per Load
Loads weighing 1,000 lbs. and above	$ 67.00	Per Ton	$ 70.00	Per Ton
Mattresses and box springs (in recyclable condition)				
Mattresses and Box Springs (10 or less)	No Charge			
Mattresses and Box Springs (11 or more or unacceptable condition)	$ 5.00	Each		
Greenwaste and Wood				
Minimum charge up to 500 lbs.	$ 15.00	Per Load	$ 16.00	Per Load
Loads weighing between 501 and 999 lbs.	$ 30.00	Per Load	$ 32.00	Per Load
Loads weighing 1,000 lbs. and above	$ 61.25	Per Ton	$ 63.00	Per Ton
Wood Stumps (3 feet and over in diameter) & Tree limbs	$ 67.00	Per Ton	$ 70.00	Per Ton
Green waste Contamination				
Curbside Truck, 2-3.5 cubic yards of contamination	$ 125.00	per load		
Curbside Truck, 3.6-6 cubic yards of contamination	$ 210.00	per load		
Curbside Truck, more than 6 cubic yards of contamination	$ 255.00	per load		
Transfer Truck, 7-8.5 cubic yards of contamination	$ 125.00	per load		
Transfer Truck, 8.6-10 cubic yards of contamination	$ 210.00	per load		
Transfer Truck, more than 10 yards of contamination	$ 255.00	per load		
Soil and Aggregate (Johnson Canyon Landfill only and subject to pre-approval)				
Clean Fill Dirt	$ 67.00	Per Ton	$ 70.00	Per Ton
Concrete with rebar/pipe	$ 12.00	Per Ton		
Concrete (suitable for road base - no rebar)	$ 2.00	Per Ton		
Asphalt (suitable for road base)	$ 1.00	Per Ton		
Biosolids (Johnson Canyon Landfill only and subject to pre-approval)				
Biosolids	$ 67.00	Per Ton	$ 70.00	Per Ton
Tires (without rims only)				
Auto/Light Truck Tires less than 42"	$ 2.00	Each		
Auto/Light Truck Tires more than 42"	$ 10.00	Each		
Commercial Tires	$ 75.00	Each		
Altered Tires (split, sliced, quartered)	Solid Waste Tipping Fee + 200%			

SALINAS VALLEY SOLID WASTE AUTHORITY
PROPOSED DISPOSAL AND SERVICE FEES
Effective July 1, 2026

	Current Fee or Rate	Proposed Changes

Note: Usefulness and suitability of materials is subject to scale house personnel's discretion.

HOUSEHOLD HAZARDOUS WASTE AT COLLECTION FACILITIES

All commercial customers
Households outside the Authority's service area

Absorbent	$	3.00	Per Lb.
Acids/Bases	$	5.00	Per Lb.
Aerosols	$	1.50	Per Can
Antifreeze			
Environmentally Hazardous Substances (Reactive and Solvents)	$	10.00	Per Lb.
Fire Extinguishers	$	3.00	Per Lb.
Flammable Liquids	$	5.00	Per Lb.
Flammable Solids	$	5.00	Per Lb.
Motor Oil - contaminated	$	5.00	Per Lb.
Oil Filters (autos and small trucks)	$	2.00	Per Lb.
Oil Filters (trucks and equipment)	$	2.00	Per Lb.
Oxidizers	$	5.00	Per Lb.
Paint and Paint Related Materials	$	5.00	Per Lb.
Peroxides	$	5.00	Per Lb.
Pesticides	$	5.00	Per Lb.
Toxic Solids	$	5.00	Per Lb.
Appliances and Air Conditioners			
Without refrigerant	No Charge		
With refrigerant	$	15.00	Each
Commercial Refrigerant Units (Non-Residential Units)	$	50.00	Each
Ammonia based appliances not accepted			
Gas Cylinders (No Oxygen or Acetylene Tanks Accepted)			
1 liter	$	1.50	Per Lb.
5 gallons	$	1.50	Per Lb.
MAPP Gas	$	15.00	Each
HHW Clean Up			
Absorbent	$	23.00	Per Bag
Household Hazardous Waste (HHW) Clean-up Service Fee (1 hour mini	$	100.00	Per Hour of Labor
Household Hazardous Waste (HHW) Sorting Fee	$	50.00	Per customer
Sharps Disposal (from residences only)			
Used needles and lancets (in an approved container)	No Charge		
Sharps Containers (for household use)			
1 Quart Container	$	2.00	Each
3 Quart Container	$	5.00	Each

SALINAS VALLEY SOLID WASTE AUTHORITY
PROPOSED DISPOSAL AND SERVICE FEES
Effective July 1, 2026

	Current Fee or Rate	Proposed Changes

Note: Usefulness and suitability of materials is subject to scale house personnel's discretion.

UNIVERSAL WASTE AT HHW COLLECTION FACILITIES

Cell Phones	No Charge					
CRT (televisions and computer monitors)	No Charge					
Computers, keyboard and printers	No Charge					
Kitchen appliances: microwaves, toaster, toaster ovens	No Charge					
Copiers, mimeographs, facsimile machines	No Charge					
UPS/Automobile and Light Truck Batteries	No Charge					
Batteries						
Alkaline or Rechargeable A, AA, AAA, B, C, D and 6 volt	$	3.00	Per Lb.			
Nickel-Cadmium, Lithium, Silver Oxide-Hydride Cells, Lead Gel Cells, Nickel-Metal, and Lithium						
Compact Fluorescent Bulbs	$	3.00	Per Lb.			
Fluorescent Ballasts (PCB)	$	5.00	Per Lb.			
Fluorescent Lamps	$	3.00	Per Lb.			
Halogen, High Pressure Soldium Tubes	$	3.00	Per Lb.			
Mercury	$	10.00	Per Lb.			
Mercury thermostats, thermometers or switches	$	3.00	Each			
Solar Panels (unbroken and residential only)	$	1.00	Per Lb.			
Toner and developer (industrial use)	$	5.00	Per Lb.			
Toner, developer, ink cartridges (office use)	$	5.00	Per Lb.			

ADMINISTRATIVE & SPECIAL FEES

Franchise Transportation Surcharge	$	21.00	Per Ton	$	22.00	Per Ton
Agenda Packets for Board or Executive Committee	$	116.00	Annually			
Agendas Only	$	26.00	Annually			
Agendas Only for Public Agencies	$	18.00	Annually			
Reproduction of Public Records	$	0.10	Per Page			
Copies of Weight Tags	$	20.00	Each			
Returned Check Fee	$	25.00	Each			
Finance Charge on accounts 30+ Days Past Due	1.5% per mo., 18% annually					
Media duplication for disks, cds, tapes	$5.00 Min.		Each			
Plans & Specifications for Construction Projects	$15.00 Min.		Per Set			
Full Size Plans for Construction Projects	$15.00 Min		Per Set			

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RESOLUTION NO. 2026 – 07

A RESOLUTION OF THE SALINAS VALLEY SOLID WASTE AUTHORITY APPROVING THE OPERATING BUDGET FOR FY 2026-27, AND A REVISED PERSONNEL ALLOCATION EFFECTIVE JULY 1, 2026

WHEREAS, on January 22, 2026, the Board of Directors of the Salinas Valley Solid Waste Authority provided staff direction for preparation of the proposed operating budget and directed staff to schedule a rate hearing and Budget approval for the February Board Meeting; and

WHEREAS, the Board held a public hearing on February 19, 2026, to discuss the proposed FY 2026-27 rates; and,

WHEREAS, on February 19, 2026, the Board approved rate increases to organics, transportation, and solid waste and related fees;

NOW THEREFORE BE IT RESOLVED, by the Board of Directors of the Salinas Valley Solid Waste Authority, that the Operating Budget for Fiscal Year 2026-27, attached hereto as "Exhibit A" is hereby approved to become effective July 1, 2026; and,

BE IT FURTHER RESOLVED, that the Personnel Allocation attached hereto as "Exhibit B" is hereby approved to become effective July 1, 2026; and

BE IT FURTHER RESOLVED, that the General Manager/CAO is hereby authorized to implement the budget in accordance with the Authority's financial policies.

PASSED AND ADOPTED by the Board of Directors of the Salinas Valley Solid Waste Authority at a meeting duly held on the 19th day of February 2026, by the following vote:

AYES:	BOARD MEMBERS:	BAÑUELOS, BARAJAS, CHURCH, CULLEN, DE LA ROSA, GARCIA, LOPEZ, SALAZAR (ALT), SILVA
NOES:	BOARD MEMBERS:	NONE
ABSENT:	BOARD MEMBERS:	DONOHUE
ABSTAIN:	BOARD MEMBERS:	NONE

Signed by:
Liz Silva
8DC517F53795435...
Elizabeth Silva, President

ATTEST:
Signed by:
Erika J. Trujillo
807ACDFD22A74F0...
Erika J. Trujillo, Clerk of the Board

Approved as to Form:
Signed by:
Roy C. Santos
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Roy C. Santos, Authority General Counsel



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SALINAS VALLEY SOLID WASTE AUTHORITY
PERSONNEL ALLOCATION
PROPOSED EFFECTIVE DATE 07-01-2026

Program and Position	23-24 Effective 07/01/23	23-24 Effective 07/10/23	23-24 Effective 03/21/24	25-26 Effective 05/12/25	26-27 Proposed 07/01/26
Executive Administration					
General Manager/CAO	1.0	1.0	1.0	1.0	1.0
Assistant General Manager	**	**	**	**	**
Clerk of the Board	1.0	1.0	1.0	1.0	1.0
Total Executive Administration	**2.0**	**2.0**	**2.0**	**2.0**	**2.0**
Finance and Administration					
Finance and Administration Manager	1.0	1.0	1.0	1.0	1.0
Human Resources Supervisor	1.0	1.0	1.0	1.0	1.0
Business Services Supervisor	1.0	1.0	1.0	1.0	1.0
Accounting Technician I/II	2.0	2.0	2.0	2.0	2.0
Human Resources Technician	-	-	-	1.0	1.0
Administrative Support Assistant I/II	2.0	2.0	2.0	2.0	2.0
Total Finance and Administration	**7.0**	**7.0**	**7.0**	**8.0**	**8.0**
Resource Recovery					
Resource Recovery Manager	1.0	1.0	1.0	1.0	1.0
Contracts & Grants Analyst	1.0	1.0	1.0	1.0	1.0
Recycling Coordinator	1.0	1.0	1.0	1.0	1.0
Resource Recovery Technician I/II	4.0	4.0	4.0	4.0	4.0
Marketing Intern	0.5	0.5	0.5	0.5	-
Total Resource Recovery	**7.5**	**7.5**	**7.5**	**7.5**	**7.0**
Engineering					
Engineering and Environmental Compliance Manager	1.0	1.0	1.0	1.0	1.0
Senior Solid Waste Technician	-	1.0	1.0	1.0	1.0
Solid Waste Technician I/II	4.0	3.0	3.0	3.0	3.0
Total Engineering	**5.0**	**5.0**	**5.0**	**5.0**	**5.0**
Operations					
Operations Manager	1.0	1.0	1.0	1.0	1.0
Field Operations Supervisor	2.0	2.0	2.0	3.0	3.0
Equipment Maintenance Technician I/II	2.0	2.0	2.0	2.0	2.0
Household Hazardous Waste Technician	1.0	1.0	1.0	1.0	1.0
Heavy Equipment Operator/Lead	1.0	1.0	1.0	1.0	1.0
Equipment Operator/Driver/Lead	1.0	1.0	1.0	1.0	1.0
Heavy Equipment Operator	4.0	4.0	4.0	4.0	4.0
Equipment Operator/Driver	7.0	7.0	7.0	7.0	7.0
Equipment Maintenance Worker	-	-	-	-	1.0
HHW Maintenance Worker I/II	3.0	3.0	3.0	3.0	3.0
Scalehouse Cashier	4.0	4.0	4.0	4.0	4.0
Diversion Systems Maintenance Worker	3.0	3.0	3.0	3.0	4.0
Diversion Worker I/II	13.0	13.0	15.0	15.0	15.0
Total Operations	**42.0**	**42.0**	**44.0**	**45.0**	**47.0**
Total Full Time Equivalents	**63.5**	**63.5**	**65.5**	**67.5**	**69.0**

** The Assistant General Manager position and duties are assigned to a Division Manager by the GM. Currently this assignment is being held by the Operations Manager.



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SALINAS VALLEY SOLID WASTE AUTHORITY
SALARY SCHEDULE
EFFECTIVE: JULY 1, 2026

POSITION		STEP 1	STEP 2 2.5%	STEP 3 2.5%	STEP 4 2.5%	STEP 5 2.5%	STEP 6 2.5%	STEP 7 2.5%	STEP 8 2.5%	STEP 9 2.5%	STEP 10 2.5%	STEP 11 2.5%
General Manager/CAO	Hourly	129.81	SALARY INDEPENDENT OF STEP SCHEDULE									144.74
	Bi-Weekly	10,384.80										11,579.20
	Monthly	22,500.00										25,087.50
	Annual	270,000.00										301,050.00
Assistant General Manager	Hourly	79.44	81.43	83.47	85.56	87.70	89.89	92.14	94.44	96.80	99.22	101.70
	Bi-Weekly	6,355.20	6,514.40	6,677.60	6,844.80	7,016.00	7,191.20	7,371.20	7,555.20	7,744.00	7,937.60	8,136.00
	Monthly	13,769.60	14,114.53	14,468.13	14,830.40	15,201.33	15,580.93	15,970.93	16,369.60	16,778.67	17,198.13	17,628.00
	Annual	165,235.20	169,374.40	173,617.60	177,964.80	182,416.00	186,971.20	191,651.20	196,435.20	201,344.00	206,377.60	211,536.00
Engineering and Environmental Compliance Manager	Hourly	70.59	72.35	74.16	76.01	77.91	79.86	81.86	83.91	86.01	88.16	90.36
	Bi-Weekly	5,647.20	5,788.00	5,932.80	6,080.80	6,232.80	6,388.80	6,548.80	6,712.80	6,880.80	7,052.80	7,228.80
	Monthly	12,235.60	12,540.67	12,854.40	13,175.07	13,504.40	13,842.40	14,189.07	14,544.40	14,908.40	15,281.07	15,662.40
	Annual	146,827.20	150,488.00	154,252.80	158,100.80	162,052.80	166,108.80	170,268.80	174,532.80	178,900.80	183,372.80	187,948.80
Finance and Administration Manager	Hourly	68.18	69.88	71.63	73.42	75.26	77.14	79.07	81.05	83.08	85.16	87.29
	Bi-Weekly	5,454.40	5,590.40	5,730.40	5,873.60	6,020.80	6,171.20	6,325.60	6,484.00	6,646.40	6,812.80	6,983.20
	Monthly	11,817.87	12,112.53	12,415.87	12,726.13	13,045.07	13,370.93	13,705.47	14,048.67	14,400.53	14,761.07	15,130.27
	Annual	141,814.40	145,350.40	148,990.40	152,713.60	156,540.80	160,451.20	164,465.60	168,584.00	172,806.40	177,132.80	181,563.20
Operations Manager	Hourly	67.61	69.30	71.03	72.81	74.63	76.50	78.41	80.37	82.38	84.44	86.55
	Bi-Weekly	5,408.80	5,544.00	5,682.40	5,824.80	5,970.40	6,120.00	6,272.80	6,429.60	6,590.40	6,755.20	6,924.00
	Monthly	11,719.07	12,012.00	12,311.87	12,620.40	12,935.87	13,260.00	13,591.07	13,930.80	14,279.20	14,636.27	15,002.00
	Annual	140,628.80	144,144.00	147,742.40	151,444.80	155,230.40	159,120.00	163,092.80	167,169.60	171,350.40	175,635.20	180,024.00
Resource Recovery Manager	Hourly	67.61	69.30	71.03	72.81	74.63	76.50	78.41	80.37	82.38	84.44	86.55
	Bi-Weekly	5,408.80	5,544.00	5,682.40	5,824.80	5,970.40	6,120.00	6,272.80	6,429.60	6,590.40	6,755.20	6,924.00
	Monthly	11,719.07	12,012.00	12,311.87	12,620.40	12,935.87	13,260.00	13,591.07	13,930.80	14,279.20	14,636.27	15,002.00
	Annual	140,628.80	144,144.00	147,742.40	151,444.80	155,230.40	159,120.00	163,092.80	167,169.60	171,350.40	175,635.20	180,024.00
Human Resources Supervisor	Hourly	56.06	57.46	58.90	60.37	61.88	63.43	65.02	66.65	68.32	70.03	71.78
	Bi-Weekly	4,484.80	4,596.80	4,712.00	4,829.60	4,950.40	5,074.40	5,201.60	5,332.00	5,465.60	5,602.40	5,742.40
	Monthly	9,717.07	9,959.73	10,209.33	10,464.13	10,725.87	10,994.53	11,270.13	11,552.67	11,842.13	12,138.53	12,441.87
	Annual	116,604.80	119,516.80	122,512.00	125,569.60	128,710.40	131,934.40	135,241.60	138,632.00	142,105.60	145,662.40	149,302.40
Business Services Supervisor	Hourly	51.38	52.66	53.98	55.33	56.71	58.13	59.58	61.07	62.60	64.17	65.77
	Bi-Weekly	4,110.40	4,212.80	4,318.40	4,426.40	4,536.80	4,650.40	4,766.40	4,885.60	5,008.00	5,133.60	5,261.60
	Monthly	8,905.87	9,127.73	9,356.53	9,590.53	9,829.73	10,075.87	10,327.20	10,585.47	10,850.67	11,122.80	11,400.13
	Annual	106,870.40	109,532.80	112,278.40	115,086.40	117,956.80	120,910.40	123,926.40	127,025.60	130,208.00	133,473.60	136,801.60
Field Operations Supervisors	Hourly	47.27	48.45	49.66	50.90	52.17	53.47	54.81	56.18	57.58	59.02	60.50
	Bi-Weekly	3,781.60	3,876.00	3,972.80	4,072.00	4,173.60	4,277.60	4,384.80	4,494.40	4,606.40	4,721.60	4,840.00
	Monthly	8,193.47	8,398.00	8,607.73	8,822.67	9,042.80	9,268.13	9,500.40	9,737.87	9,980.53	10,230.13	10,486.67
	Annual	98,321.60	100,776.00	103,292.80	105,872.00	108,513.60	111,217.60	114,004.80	116,854.40	119,766.40	122,761.60	125,840.00
Contracts & Grants Analyst	Hourly	46.63	47.80	49.00	50.23	51.49	52.78	54.10	55.45	56.84	58.26	59.72
	Bi-Weekly	3,730.40	3,824.00	3,920.00	4,018.40	4,119.20	4,222.40	4,328.00	4,436.00	4,547.20	4,660.80	4,777.60
	Monthly	8,082.53	8,285.33	8,493.33	8,706.53	8,924.93	9,148.53	9,377.33	9,611.33	9,852.27	10,098.40	10,351.47
	Annual	96,990.40	99,424.00	101,920.00	104,478.40	107,099.20	109,782.40	112,528.00	115,336.00	118,227.20	121,180.80	124,217.60

SALINAS VALLEY SOLID WASTE AUTHORITY
SALARY SCHEDULE
EFFECTIVE: JULY 1, 2026

POSITION		STEP 1	STEP 2 2.5%	STEP 3 2.5%	STEP 4 2.5%	STEP 5 2.5%	STEP 6 2.5%	STEP 7 2.5%	STEP 8 2.5%	STEP 9 2.5%	STEP 10 2.5%	STEP 11 2.5%
Recycling Coordinator	Hourly	46.63	47.80	49.00	50.23	51.49	52.78	54.10	55.45	56.84	58.26	59.72
	Bi-Weekly	3,730.40	3,824.00	3,920.00	4,018.40	4,119.20	4,222.40	4,328.00	4,436.00	4,547.20	4,660.80	4,777.60
	Monthly	8,082.53	8,285.33	8,493.33	8,706.53	8,924.93	9,148.53	9,377.33	9,611.33	9,852.27	10,098.40	10,351.47
	Annual	96,990.40	99,424.00	101,920.00	104,478.40	107,099.20	109,782.40	112,528.00	115,336.00	118,227.20	121,180.80	124,217.60
Senior Solid Waste Technician	Hourly	41.63	42.67	43.74	44.83	45.95	47.10	48.28	49.49	50.73	52.00	53.30
	Bi-Weekly	3,330.40	3,413.60	3,499.20	3,586.40	3,676.00	3,768.00	3,862.40	3,959.20	4,058.40	4,160.00	4,264.00
	Monthly	7,215.87	7,396.13	7,581.60	7,770.53	7,964.67	8,164.00	8,368.53	8,578.27	8,793.20	9,013.33	9,238.67
	Annual	86,590.40	88,753.60	90,979.20	93,246.40	95,576.00	97,968.00	100,422.40	102,939.20	105,518.40	108,160.00	110,864.00
Clerk of the Board	Hourly	40.61	41.63	42.67	43.74	44.83	45.95	47.10	48.28	49.49	50.73	52.00
	Bi-Weekly	3,248.80	3,330.40	3,413.60	3,499.20	3,586.40	3,676.00	3,768.00	3,862.40	3,959.20	4,058.40	4,160.00
	Monthly	7,039.07	7,215.87	7,396.13	7,581.60	7,770.53	7,964.67	8,164.00	8,368.53	8,578.27	8,793.20	9,013.33
	Annual	84,468.80	86,590.40	88,753.60	90,979.20	93,246.40	95,576.00	97,968.00	100,422.40	102,939.20	105,518.40	108,160.00
Equipment Maintenance Technician II	Hourly	37.85	38.80	39.77	40.76	41.78	42.82	43.89	44.99	46.11	47.26	48.44
	Bi-Weekly	3,028.00	3,104.00	3,181.60	3,260.80	3,342.40	3,425.60	3,511.20	3,599.20	3,688.80	3,780.80	3,875.20
	Monthly	6,560.67	6,725.33	6,893.47	7,065.07	7,241.87	7,422.13	7,607.60	7,798.27	7,992.40	8,191.73	8,396.27
	Annual	78,728.00	80,704.00	82,721.60	84,780.80	86,902.40	89,065.60	91,291.20	93,579.20	95,908.80	98,300.80	100,755.20
HHW Technician	Hourly	37.85	38.80	39.77	40.76	41.78	42.82	43.89	44.99	46.11	47.26	48.44
	Bi-Weekly	3,028.00	3,104.00	3,181.60	3,260.80	3,342.40	3,425.60	3,511.20	3,599.20	3,688.80	3,780.80	3,875.20
	Monthly	6,560.67	6,725.33	6,893.47	7,065.07	7,241.87	7,422.13	7,607.60	7,798.27	7,992.40	8,191.73	8,396.27
	Annual	78,728.00	80,704.00	82,721.60	84,780.80	86,902.40	89,065.60	91,291.20	93,579.20	95,908.80	98,300.80	100,755.20
Solid Waste Technician II	Hourly	37.85	38.80	39.77	40.76	41.78	42.82	43.89	44.99	46.11	47.26	48.44
	Bi-Weekly	3,028.00	3,104.00	3,181.60	3,260.80	3,342.40	3,425.60	3,511.20	3,599.20	3,688.80	3,780.80	3,875.20
	Monthly	6,560.67	6,725.33	6,893.47	7,065.07	7,241.87	7,422.13	7,607.60	7,798.27	7,992.40	8,191.73	8,396.27
	Annual	78,728.00	80,704.00	82,721.60	84,780.80	86,902.40	89,065.60	91,291.20	93,579.20	95,908.80	98,300.80	100,755.20
Accounting Technician II	Hourly	37.34	38.27	39.23	40.21	41.22	42.25	43.31	44.39	45.50	46.64	47.81
	Bi-Weekly	2,987.20	3,061.60	3,138.40	3,216.80	3,297.60	3,380.00	3,464.80	3,551.20	3,640.00	3,731.20	3,824.80
	Monthly	6,472.27	6,633.47	6,799.87	6,969.73	7,144.80	7,323.33	7,507.07	7,694.27	7,886.67	8,084.27	8,287.07
	Annual	77,667.20	79,601.60	81,598.40	83,636.80	85,737.60	87,880.00	90,084.80	92,331.20	94,640.00	97,011.20	99,444.80
Human Resources Technician II	Hourly	37.34	38.27	39.23	40.21	41.22	42.25	43.31	44.39	45.50	46.64	47.81
	Bi-Weekly	2,987.20	3,061.60	3,138.40	3,216.80	3,297.60	3,380.00	3,464.80	3,551.20	3,640.00	3,731.20	3,824.80
	Monthly	6,472.27	6,633.47	6,799.87	6,969.73	7,144.80	7,323.33	7,507.07	7,694.27	7,886.67	8,084.27	8,287.07
	Annual	77,667.20	79,601.60	81,598.40	83,636.80	85,737.60	87,880.00	90,084.80	92,331.20	94,640.00	97,011.20	99,444.80
Resource Recovery Technician II	Hourly	37.34	38.27	39.23	40.21	41.22	42.25	43.31	44.39	45.50	46.64	47.81
	Bi-Weekly	2,987.20	3,061.60	3,138.40	3,216.80	3,297.60	3,380.00	3,464.80	3,551.20	3,640.00	3,731.20	3,824.80
	Monthly	6,472.27	6,633.47	6,799.87	6,969.73	7,144.80	7,323.33	7,507.07	7,694.27	7,886.67	8,084.27	8,287.07
	Annual	77,667.20	79,601.60	81,598.40	83,636.80	85,737.60	87,880.00	90,084.80	92,331.20	94,640.00	97,011.20	99,444.80
Heavy Equipment Operator Lead	Hourly	35.49	36.38	37.29	38.22	39.18	40.16	41.16	42.19	43.24	44.32	45.43
	Bi-Weekly	2,839.20	2,910.40	2,983.20	3,057.60	3,134.40	3,212.80	3,292.80	3,375.20	3,459.20	3,545.60	3,634.40
	Monthly	6,151.60	6,305.87	6,463.60	6,624.80	6,791.20	6,961.07	7,134.40	7,312.93	7,494.93	7,682.13	7,874.53
	Annual	73,819.20	75,670.40	77,563.20	79,497.60	81,494.40	83,532.80	85,612.80	87,755.20	89,939.20	92,185.60	94,494.40

SALINAS VALLEY SOLID WASTE AUTHORITY
SALARY SCHEDULE
EFFECTIVE: JULY 1, 2026

POSITION		STEP 1	STEP 2 2.5%	STEP 3 2.5%	STEP 4 2.5%	STEP 5 2.5%	STEP 6 2.5%	STEP 7 2.5%	STEP 8 2.5%	STEP 9 2.5%	STEP 10 2.5%	STEP 11 2.5%
Equipment Operator/Driver Lead	Hourly	35.15	36.03	36.93	37.85	38.80	39.77	40.76	41.78	42.82	43.89	44.99
	Bi-Weekly	2,812.00	2,882.40	2,954.40	3,028.00	3,104.00	3,181.60	3,260.80	3,342.40	3,425.60	3,511.20	3,599.20
	Monthly	6,092.67	6,245.20	6,401.20	6,560.67	6,725.33	6,893.47	7,065.07	7,241.87	7,422.13	7,607.60	7,798.27
	Annual	73,112.00	74,942.40	76,814.40	78,728.00	80,704.00	82,721.60	84,780.80	86,902.40	89,065.60	91,291.20	93,579.20
Equipment Maintenance Technician I	Hourly	34.29	35.15	36.03	36.93	37.85	38.80	39.77	40.76	41.78	42.82	43.89
	Bi-Weekly	2,743.20	2,812.00	2,882.40	2,954.40	3,028.00	3,104.00	3,181.60	3,260.80	3,342.40	3,425.60	3,511.20
	Monthly	5,943.60	6,092.67	6,245.20	6,401.20	6,560.67	6,725.33	6,893.47	7,065.07	7,241.87	7,422.13	7,607.60
	Annual	71,323.20	73,112.00	74,942.40	76,814.40	78,728.00	80,704.00	82,721.60	84,780.80	86,902.40	89,065.60	91,291.20
Solid Waste Technician I	Hourly	34.29	35.15	36.03	36.93	37.85	38.80	39.77	40.76	41.78	42.82	43.89
	Bi-Weekly	2,743.20	2,812.00	2,882.40	2,954.40	3,028.00	3,104.00	3,181.60	3,260.80	3,342.40	3,425.60	3,511.20
	Monthly	5,943.60	6,092.67	6,245.20	6,401.20	6,560.67	6,725.33	6,893.47	7,065.07	7,241.87	7,422.13	7,607.60
	Annual	71,323.20	73,112.00	74,942.40	76,814.40	78,728.00	80,704.00	82,721.60	84,780.80	86,902.40	89,065.60	91,291.20
Accounting Technician I	Hourly	33.83	34.68	35.55	36.44	37.35	38.28	39.24	40.22	41.23	42.26	43.32
	Bi-Weekly	2,706.40	2,774.40	2,844.00	2,915.20	2,988.00	3,062.40	3,139.20	3,217.60	3,298.40	3,380.80	3,465.60
	Monthly	5,863.87	6,011.20	6,162.00	6,316.27	6,474.00	6,635.20	6,801.60	6,971.47	7,146.53	7,325.07	7,508.80
	Annual	70,366.40	72,134.40	73,944.00	75,795.20	77,688.00	79,622.40	81,619.20	83,657.60	85,758.40	87,900.80	90,105.60
Human Resources Technician I	Hourly	33.83	34.68	35.55	36.44	37.35	38.28	39.24	40.22	41.23	42.26	43.32
	Bi-Weekly	2,706.40	2,774.40	2,844.00	2,915.20	2,988.00	3,062.40	3,139.20	3,217.60	3,298.40	3,380.80	3,465.60
	Monthly	5,863.87	6,011.20	6,162.00	6,316.27	6,474.00	6,635.20	6,801.60	6,971.47	7,146.53	7,325.07	7,508.80
	Annual	70,366.40	72,134.40	73,944.00	75,795.20	77,688.00	79,622.40	81,619.20	83,657.60	85,758.40	87,900.80	90,105.60
Resource Recovery Technician I	Hourly	33.83	34.68	35.55	36.44	37.35	38.28	39.24	40.22	41.23	42.26	43.32
	Bi-Weekly	2,706.40	2,774.40	2,844.00	2,915.20	2,988.00	3,062.40	3,139.20	3,217.60	3,298.40	3,380.80	3,465.60
	Monthly	5,863.87	6,011.20	6,162.00	6,316.27	6,474.00	6,635.20	6,801.60	6,971.47	7,146.53	7,325.07	7,508.80
	Annual	70,366.40	72,134.40	73,944.00	75,795.20	77,688.00	79,622.40	81,619.20	83,657.60	85,758.40	87,900.80	90,105.60
Administrative Assistant II	Hourly	32.20	33.01	33.84	34.69	35.56	36.45	37.36	38.29	39.25	40.23	41.24
	Bi-Weekly	2,576.00	2,640.80	2,707.20	2,775.20	2,844.80	2,916.00	2,988.80	3,063.20	3,140.00	3,218.40	3,299.20
	Monthly	5,581.33	5,721.73	5,865.60	6,012.93	6,163.73	6,318.00	6,475.73	6,636.93	6,803.33	6,973.20	7,148.27
	Annual	66,976.00	68,660.80	70,387.20	72,155.20	73,964.80	75,816.00	77,708.80	79,643.20	81,640.00	83,678.40	85,779.20
Heavy Equipment Operator	Hourly	32.15	32.95	33.77	34.61	35.48	36.37	37.28	38.21	39.17	40.15	41.15
	Bi-Weekly	2,572.00	2,636.00	2,701.60	2,768.80	2,838.40	2,909.60	2,982.40	3,056.80	3,133.60	3,212.00	3,292.00
	Monthly	5,572.67	5,711.33	5,853.47	5,999.07	6,149.87	6,304.13	6,461.87	6,623.07	6,789.47	6,959.33	7,132.67
	Annual	66,872.00	68,536.00	70,241.60	71,988.80	73,798.40	75,649.60	77,542.40	79,476.80	81,473.60	83,512.00	85,592.00
Equipment Operator/Driver	Hourly	31.84	32.64	33.46	34.30	35.16	36.04	36.94	37.86	38.81	39.78	40.77
	Bi-Weekly	2,547.20	2,611.20	2,676.80	2,744.00	2,812.80	2,883.20	2,955.20	3,028.80	3,104.80	3,182.40	3,261.60
	Monthly	5,518.93	5,657.60	5,799.73	5,945.33	6,094.40	6,246.93	6,402.93	6,562.40	6,727.07	6,895.20	7,066.80
	Annual	66,227.20	67,891.20	69,596.80	71,344.00	73,132.80	74,963.20	76,835.20	78,748.80	80,724.80	82,742.40	84,801.60
Equipment Maintenance Worker	Hourly	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87
	Bi-Weekly	2,365.60	2,424.80	2,485.60	2,548.00	2,612.00	2,677.60	2,744.80	2,813.60	2,884.00	2,956.00	3,029.60
	Monthly	5,125.47	5,253.73	5,385.47	5,520.67	5,659.33	5,801.47	5,947.07	6,096.13	6,248.67	6,404.67	6,564.13
	Annual	61,505.60	63,044.80	64,625.60	66,248.00	67,912.00	69,617.60	71,364.80	73,153.60	74,984.00	76,856.00	78,769.60

SALINAS VALLEY SOLID WASTE AUTHORITY
SALARY SCHEDULE
EFFECTIVE: JULY 1, 2026

POSITION		STEP 1	STEP 2 2.5%	STEP 3 2.5%	STEP 4 2.5%	STEP 5 2.5%	STEP 6 2.5%	STEP 7 2.5%	STEP 8 2.5%	STEP 9 2.5%	STEP 10 2.5%	STEP 11 2.5%
HHW Maintenance Worker II	Hourly	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95	37.87
	Bi-Weekly	2,365.60	2,424.80	2,485.60	2,548.00	2,612.00	2,677.60	2,744.80	2,813.60	2,884.00	2,956.00	3,029.60
	Monthly	5,125.47	5,253.73	5,385.47	5,520.67	5,659.33	5,801.47	5,947.07	6,096.13	6,248.67	6,404.67	6,564.13
	Annual	61,505.60	63,044.80	64,625.60	66,248.00	67,912.00	69,617.60	71,364.80	73,153.60	74,984.00	76,856.00	78,769.60
Administrative Assistant I	Hourly	29.17	29.90	30.65	31.42	32.21	33.02	33.85	34.70	35.57	36.46	37.37
	Bi-Weekly	2,333.60	2,392.00	2,452.00	2,513.60	2,576.80	2,641.60	2,708.00	2,776.00	2,845.60	2,916.80	2,989.60
	Monthly	5,056.13	5,182.67	5,312.67	5,446.13	5,583.07	5,723.47	5,867.33	6,014.67	6,165.47	6,319.73	6,477.47
	Annual	60,673.60	62,192.00	63,752.00	65,353.60	66,996.80	68,681.60	70,408.00	72,176.00	73,985.60	75,836.80	77,729.60
Scalehouse Cashier	Hourly	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31	35.17	36.05	36.95
	Bi-Weekly	2,308.00	2,365.60	2,424.80	2,485.60	2,548.00	2,612.00	2,677.60	2,744.80	2,813.60	2,884.00	2,956.00
	Monthly	5,000.67	5,125.47	5,253.73	5,385.47	5,520.67	5,659.33	5,801.47	5,947.07	6,096.13	6,248.67	6,404.67
	Annual	60,008.00	61,505.60	63,044.80	64,625.60	66,248.00	67,912.00	69,617.60	71,364.80	73,153.60	74,984.00	76,856.00
HHW Maintenance Worker I	Hourly	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85	32.65	33.47	34.31
	Bi-Weekly	2,143.20	2,196.80	2,252.00	2,308.00	2,365.60	2,424.80	2,485.60	2,548.00	2,612.00	2,677.60	2,744.80
	Monthly	4,643.60	4,759.73	4,879.33	5,000.67	5,125.47	5,253.73	5,385.47	5,520.67	5,659.33	5,801.47	5,947.07
	Annual	55,723.20	57,116.80	58,552.00	60,008.00	61,505.60	63,044.80	64,625.60	66,248.00	67,912.00	69,617.60	71,364.80
Diversion Systems Maintenance Worker	Hourly	25.97	26.62	27.29	27.97	28.67	29.39	30.12	30.87	31.64	32.43	33.24
	Bi-Weekly	2,077.60	2,129.60	2,183.20	2,237.60	2,293.60	2,351.20	2,409.60	2,469.60	2,531.20	2,594.40	2,659.20
	Monthly	4,501.47	4,614.13	4,730.27	4,848.13	4,969.47	5,094.27	5,220.80	5,350.80	5,484.27	5,621.20	5,761.60
	Annual	54,017.60	55,369.60	56,763.20	58,177.60	59,633.60	61,131.20	62,649.60	64,209.60	65,811.20	67,454.40	69,139.20
Diversion Worker II	Hourly	23.52	24.11	24.71	25.33	25.96	26.61	27.28	27.96	28.66	29.38	30.11
	Bi-Weekly	1,881.60	1,928.80	1,976.80	2,026.40	2,076.80	2,128.80	2,182.40	2,236.80	2,292.80	2,350.40	2,408.80
	Monthly	4,076.80	4,179.07	4,283.07	4,390.53	4,499.73	4,612.40	4,728.53	4,846.40	4,967.73	5,092.53	5,219.07
	Annual	48,921.60	50,148.80	51,396.80	52,686.40	53,996.80	55,348.80	56,742.40	58,156.80	59,612.80	61,110.40	62,628.80
Diversion Worker I	Hourly	21.31	21.84	22.39	22.95	23.52	24.11	24.71	25.33	25.96	26.61	27.28
	Bi-Weekly	1,704.80	1,747.20	1,791.20	1,836.00	1,881.60	1,928.80	1,976.80	2,026.40	2,076.80	2,128.80	2,182.40
	Monthly	3,693.73	3,785.60	3,880.93	3,978.00	4,076.80	4,179.07	4,283.07	4,390.53	4,499.73	4,612.40	4,728.53
	Annual	44,324.80	45,427.20	46,571.20	47,736.00	48,921.60	50,148.80	51,396.80	52,686.40	53,996.80	55,348.80	56,742.40

Bond Debt Service
Salinas Valley Solid Waste Authority
Refunding Revenue Bonds
Series 2022A (Taxable)

Period Ending	Principal	Interest	Total	Fiscal Year Ended	Fiscal Year Total
8/1/2026	2,820,000	159,271	2,979,271		
2/1/2027		133,750	133,750	6/30/2027	3,113,021
8/1/2027	2,870,000	133,750	3,003,750		
2/1/2028		104,906	104,906	6/30/2028	3,108,656
8/1/2028	2,935,000	104,906	3,039,906		
2/1/2029	-	72,973	72,973	6/30/2029	3,112,879
8/1/2029	3,000,000	72,973	3,072,973		
2/1/2030	-	38,083	38,083	6/30/2030	3,111,056
8/1/2030	3,070,000	38,083	3,108,083	6/30/2031	3,108,083
	$ 14,695,000	$ 858,695	$ 15,553,695		$ 15,553,695



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SALINAS VALLEY SOLID WASTE AUTHORITY
Landfilled Tonnage History

Fiscal Year	Service Area Tonnage	Annual % Change	Cummulative % Change	South Valley
1997-98	248,415			
1998-99	250,065	0.7%	0.7%	
1999-00	250,912	0.3%	1.0%	
2000-01	246,489	-1.8%	-0.8%	
2001-02	216,524	-12.2%	-12.8%	
2002-03	219,583	1.4%	-11.6%	
2003-04	227,207	3.5%	-8.5%	23,622
2004-05	234,709	3.3%	-5.5%	84,571
2005-06	235,866	0.5%	-5.1%	89,536
2006-07	222,907	-5.5%	-10.3%	85,327
2007-08	205,981	-7.6%	-17.1%	86,739
2008-09	187,486	-9.0%	-24.5%	84,322
2009-10	173,938	-7.2%	-30.0%	79,615
2010-11	171,131	-1.6%	-31.1%	79,552
2011-12	167,033	-2.4%	-32.8%	69,215
2012-13	166,500	-0.3%	-33.0%	70,021
2013-14	166,998	0.3%	-32.8%	75,790
2014-15	173,971	4.2%	-30.0%	1,951
2015-16	182,298	4.8%	-26.6%	-
2016-17	199,457	9.4%	-19.7%	-
2017-18	213,714	7.1%	-14.0%	-
2018-19	226,386	5.9%	-8.9%	-
2019-20	224,979	-0.6%	-9.4%	-
2020-21	231,463	2.9%	-6.8%	-
2021-22	238,089	2.9%	-4.2%	-
2022-23	225,963	-5.1%	-9.0%	-
2023-24	229,219	1.4%	-7.7%	-
2024-25	226,758	-1.1%	-8.7%	-



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SALINAS VALLEY SOLID WASTE AUTHORITY
Projected Landfilled Tonnage

Fiscal Year	Service Area	Service Area % Change
2026-27	225,000	
2027-28	225,000	0.0%
2028-29	225,000	0.0%
2029-30	225,000	0.0%
2030-31	225,000	0.0%
2031-32	225,000	0.0%



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Salinas Valley Solid Waste Authority
Debt Service Coverage Ratio Calculations
FY 2026-27

Revenues	**Proposed FY 2025-26 Budget**
Tipping Fees - Solid Waste	15,750,000
Tipping Fees - Diverted Materials	3,682,000
AB939 Service Fee	5,650,200
Charges for Services	3,138,000
Sales of Materials	200,000
Gas Royalties	340,000
Investment Earnings	800,000
Total Revenues (A)	29,560,200
Operating Expenditures	
Administration	4,030,500
AB939 Services	4,878,400
Recycling Programs	3,114,200
Landfill Operations	5,914,000
Transfer Stations	3,351,000
Postclosure Maintenance	1,375,000
Total Operating Expenditures (B)	22,663,100
Net Revenues (C)(A-B)	$ 6,897,100
Debt Service for Bonds (D)	$ 3,113,100
Debt Service Coverage Ratio (E)(C/D)	222%



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