

Napa-Vallejo Waste Management Authority

City of American Canyon
City Council Meeting Chambers
4381 Broadway Street, Ste 201 - American Canyon, CA 94503



Agenda - Final

Monday, January 12, 2026
4:00 PM

Napa-Vallejo Waste Management Authority

*Mary Luros, Chair
Andrea Sorce, Vice Chair
Belia Ramos, Member
Pierre Washington, Member
Bernie Narvaez, Alternate Member
Peter Bregenzer, Alternate Member
Liz Alessio, Alternate Member
David Oro, Alternate Member*

*Chris Celsi, Executive Director
Tracy Schulze, Auditor
Marie Nicholas, Secretary/Clerk
Thomas C. Zeleny, Legal Counsel
Robert Minahen, Treasurer*

Members of the public are encouraged to participate in the meeting by submitting written comments electronically to the Executive Director at NVWMA@countyofnapa.org. This email will be monitored during the meeting. Public comments will be accepted until the Chair closes public comment for each item during the meeting. All comments will be distributed to the Board members and included in the records.

**Submit Public Comments Via Email @:
NVWMA@countyofnapa.org**

GENERAL INFORMATION

The Napa-Vallejo Waste Management Authority meets the 2nd Thursday of each month at 10:00 A.M. at 4381 Broadway Street, Suite 201, American Canyon, California 94503. The meeting room is wheelchair accessible. Requests for disability related modifications or accommodations, aids or services may be made no less than 72 hours prior to the meeting date by contacting 707 253-4471.

The Agenda is divided into two sections:

CONSENT ITEMS

These matters typically include routine financial or administrative actions, as well as final adoption of ordinances that cannot be both introduced and adopted at the same meeting. Any item on the CONSENT CALENDAR will be discussed separately at the request of any person. CONSENT CALENDAR items are usually approved with a single motion.

ADMINISTRATIVE ITEMS

These items include significant policy and administrative actions, and are classified by program areas. Immediately after approval of the CONSENT CALENDAR, ADMINISTRATIVE ITEMS will be considered.

All materials relating to an agenda item for an open session of a regular meeting of the Napa-Vallejo Waste Management Authority which are provided to a majority or all of the members of the Board by Board members, staff or the public within 72 hours of, but prior to the meeting, will be available for public inspection, at the time of such distribution, in the office of Auditor Controller, 1195 Third Street, Suite B-10, Napa CA 94559, Monday through Friday between the hours of 8:00 a.m. and 5:00 p.m., except for County holidays. Materials distributed to a majority or all of the members of the Board at the meeting will be available for public inspection at the public meeting if prepared by the members of the Board or Napa Vallejo Waste Management staff, and after the public meeting if prepared by some other person. Availability of materials related to agenda items for public inspection does not include materials which are exempt from public disclosure under Government Code sections 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22.

ANY MEMBER OF THE AUDIENCE DESIRING TO ADDRESS THE BOARD ON A MATTER ON THE AGENDA, please proceed to the rostrum and, after receiving recognition from the Chair, give your name and your comments or questions. In order that all interested parties have an opportunity to speak, please be brief and limit your comments to the specific subject under discussion. Time limitations shall be at the discretion of the Chair or Board.

AGENDA AVAILABLE ONLINE AT www.countyofnapa.org

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PLEDGE OF ALLEGIANCE**
- 4. PUBLIC COMMENT**

In this time period, anyone who wishes to speak to the Authority Board of Directors regarding any subject over which the Board has jurisdiction, that is not on the agenda, or to request consideration to place an item on a future Board agenda, may do so at this time. Individuals will be limited to a three minute presentation. The Board of Directors will take no action as a result of any item presented at this time.

- 5. PRESENTATIONS AND COMMENDATIONS**

- A. CY 2026 ELECTION OF CHAIR/VICE CHAIR** [26-150](#)
REQUESTED ACTION: Accept nominations and elect officers for Chair and Vice-Chair for Calendar Year 2026.

- 6. APPROVAL OF MINUTES**

- A. Approval of Board Minutes for the November 17, 2025 Regular Meeting.** [26-147](#)
Attachments: [11-17-25 Minutes](#)

- 7. CONSENT ITEMS**

- A. Approval of and authorization for the Chair to sign the Second Amendment to Agreement No. 2021-08 with Kenwood Energy to continue providing monthly performance reports comparing actual output to the projected performance of the solar array installed in 2018 to provide power to the flare system at the American Canyon Sanitary Landfill.** [26-143](#)
Attachments: [Kenwood Energy 2021-08 Amendment #2](#)

- B. CY 2026 MEETING CALENDAR** [26-146](#)
REQUESTED ACTION: Acceptance of the 2026 NVWMA Board meeting calendar

Attachments: [2026 NVWMA Calendar](#)

- C. ANNUAL FINANCIAL AUDIT** [26-156](#)
REQUESTED ACTION: Accept the Authority's annual audited financial report from Brown Armstrong Accountancy Corporation for the fiscal year ended June 30, 2025.

Attachments: [Financial Statements Final](#)
[SAS 114 Letter](#)

- 8. ADMINISTRATIVE ITEMS**

A. Approval of the Determination of the Members' 2025 Calendar Year Waste Quantities used to set the next Fiscal Year's weighted voting, as set forth in Section 8.3(c) of the Authority's Joint Powers Formation Agreement. [26-144](#)

Attachments: [2025 Tonnage Report](#)

B. Executive Director to report on Authority related activities. [26-149](#)

9. FACILITIES BUSINESS ITEMS

10. OTHER BUSINESS ITEMS

B. Discussion of any items Board members wish to have addressed at a future meeting date. [26-148](#)

A. Reports of current information relevant to the Authority by the member jurisdictions: [26-145](#)

11. CLOSED SESSION

12. ADJOURNMENT

The next regularly scheduled meeting of the Authority Board of Directors will be held March 16, 2026.



Napa-Vallejo Waste Management Authority

Board Agenda Letter

Napa-Vallejo Waste Management Authority **Agenda Date:** 1/12/2026

File ID #: 26-150

TO: Napa-Valley Waste Management Authority Board of Directors

FROM: Chris Celsi, Executive Director

REPORT BY: Chris Celsi, Executive Director

SUBJECT: Election of Chair and Vice-Chair

RECOMMENDATION

CY 2026 ELECTION OF CHAIR/VICE CHAIR

REQUESTED ACTION: Accept nominations and elect officers for Chair and Vice-Chair for Calendar Year 2026.

EXECUTIVE SUMMARY

Accept nominations and elect officers as prescribed by the Authority's Bylaws which require the Chair and Vice-Chair to be elected at the first meeting of each calendar year. The Authority's Bylaws require the Chair and Vice-Chair to be elected at the first regular meeting of each calendar year. Nominations and elections are needed for both positions.

Per the Bylaws, the Vice-Chair during the previous Calendar Year shall be the automatic and sole nominee for Chair unless the Vice-Chair declines the nomination, in which case any Director may be nominated for Chair. The Vice-Chair position is currently occupied by the City of Vallejo member who therefore would automatically be Chair. In addition, any Director may be nominated for Vice-Chair, however the practice has been to rotate jurisdictions.

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact? No

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.



Napa-Vallejo Waste Management Authority

Board Agenda Letter

Napa-Vallejo Waste Management Authority **Agenda Date:** 1/12/2026

File ID #: 26-147

TO: Napa-Vallejo Waste Management Authority Board of Directors
FROM: Chris Celsi, Executive Director
REPORT BY: Chris Celsi, Executive Director
SUBJECT: Approval of Minutes

RECOMMENDATION

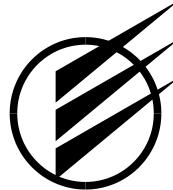
Approval of Board Minutes for the November 17, 2025 Regular Meeting.

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

Please refer to the attached November 17, 2025 Minutes.



**NAPA-VALLEJO WASTE
MANAGEMENT AUTHORITY**

MINUTES OF MONDAY NOVEMBER 17, 2025

4:00 P.M. REGULAR MEETING OF THE BOARD OF DIRECTORS

1. CALL TO ORDER

The Napa-Vallejo Waste Management Authority met Monday, November 17, 2025, at the City of American City Hall. Chair Luros called the meeting to order at 4:02 pm.

2. ROLL CALL

The following Directors were present: Chair Luros, Vice-Chair Sorce, Director Washington, and Director Ramos.

3. PLEDGE OF ALLEGIANCE

4. PUBLIC COMMENT – NONE

5. PRESENTATIONS AND COMMENDATIONS – NONE

6. APPROVAL OF MINUTES

A. APPROVAL OF MINUTES

Approval of Board Minutes for the September 15, 2025, Regular Meeting.

Item 6A: **Approved as submitted** **PW-AS**

7. CONSENT ITEMS

- A. Approval and authorization for the Chair to sign Agreement No. 2026-09 with Aptim Environmental & Infrastructure, LLC, to perform an evaluation of the landfill Gas Collection and Control System (GCCS) at the American Canyon Sanitary Landfill (ACSL). The estimate for the evaluation is \$20,032.
- B. Approval and Authorization for the Executive Director to sign a Budget Amendment to increase appropriations for Budget Line 52490 – Other Professional Service \$65,000 and Budget Line 53350 – Maintenance Supplies \$25,000 for anticipated increases for the remainder of fiscal year 2025-2026. These increases will be offset by available fund balance. The total amount requested is \$90,000.
- C. Accept and file the Napa-Vallejo Waste Management Authority (Authority) Internal Audit Report for the quarter ended September 30, 2025 (Fiscal Impact: None; Discretionary).

Item 7A through 7C:

Approved as submitted **AS-BR**

8. ADMINISTRATIVE ITEMS

- A.** Approval and authorization for the Chair to sign the Second Amended and Restated Agreement No. 07-03 with Northern Recycling Operations & Waste Services, LLC (NROWS) for Municipal Solid Waste Diversion, Transfer, and Transport Services at the Devlin Road Recycling & Transfer Facility (DRRTF). This Agreement will govern operations from January 1, 2026, to December 31, 2040, with the option for the Authority to extend the Agreement for 5 more years.
- B.** PRESENTATION: Tim Holmes of Kenwood Energy will make a presentation on the possible options for the installation of additional Solar Energy at the American Canyon Landfill or the Devlin Road Transfer Station.
- C.** Executive Director to report on Authority related activities.

Item 8A through 8C: **Approved as submitted** **AS-BR**

9. FACILITIES BUSINESS ITEMS – NONE

10. OTHER BUSINESS ITEMS - NONE

- A. FUTURE AGENDA ITEMS** – Discussion of any items Board members wish to have addressed at a future meeting date.

B. REPORTS FROM JURISDICTIONS

DISCUSSION ITEM: Reports of current information relevant to the Authority by the member jurisdictions:

- i. Vallejo: - No Report
- ii. Napa City: - Kevin Miller reported
- iii. Napa County: - No Report
- iv. American Canyon: - No Report

Item 10B **Reports only – No Taken Action**

11. CLOSED SESSION - CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED

LITIGATION Significant exposure to litigation pursuant to Government Code section 54956.9(d)(2); (1 matter).

PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Government Code Section 54957(b))
Title: Executive Director

12. ADJOURNMENT

The Meeting adjourned 5:07 P.M. The next meeting of the Authority Board of Directors will be a Regular Meeting to be held on January 12, 2026.

ATTEST: *Maria Nicholas*

Marie Nicholas, NVWMA Secretary

KEY

Vote: PW=Pierre Washington, ML=Mary Luros, BR=Belia Ramos, AS=Andrea Sorce

LA=Liz Allesio, BN=Bernie Narvaez

The maker of the motion and second are reflected respectively in the order of the recorded vote.

Notations next to vote: N = No; X = Excused; A = Abstain; B = Absent



Napa-Vallejo Waste Management Authority

Board Agenda Letter

Napa-Vallejo Waste Management Authority **Agenda Date:** 1/12/2026

File ID #: 26-143

TO: Napa-Vallejo Waste Management Board of Directors

FROM: Chris Celsi, Executive Director

REPORT BY: Chris Celsi, Executive Director

SUBJECT: Second Amendment to Agreement No. 2021-08 with Kenwood Energy

RECOMMENDATION

Approval of and authorization for the Chair to sign the Second Amendment to Agreement No. 2021-08 with Kenwood Energy to continue providing monthly performance reports comparing actual output to the projected performance of the solar array installed in 2018 to provide power to the flare system at the American Canyon Sanitary Landfill.

EXECUTIVE SUMMARY

In December 2015, the Board authorized a contract with Kenwood Energy to investigate options for reducing energy costs associated with operation of the American Canyon Sanitary Landfill (ACSL) Flare Station. That investigation indicated that a small solar photovoltaic system could offset a significant portion of the site's energy bill and would be a cost-effective investment. The installation of the solar electric system was completed and activated in January of 2018.

Kenwood Energy has been providing monthly performance reports since the system began producing energy, currently pursuant to Agreement No. 2021-08 approved on March 4, 2021. The Agreement is scheduled to expire on March 3, 2026. Approval of this Second Amendment to Agreement 2021-08 will extend the Agreement until March 3, 2028. This will allow Kenwood Energy to continue to provide monthly reports comparing actual output to the projected performance, and to identify potential output shortfalls and possible performance issues so that the proper repairs can be made in a timely fashion. The amendment increases the maximum contract amount by \$6,200 for a total maximum of \$17,530.

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	Yes
Where is it budgeted?	8100-8100010
Is it Mandatory or Discretionary?	Discretionary

Is the general fund affected?	Yes
Future fiscal impact:	Estimated \$6,200 over two years.
Consequences if not approved:	Performance will not be monitored, and repairs may not be made in a timely fashion.

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: This activity is categorically exempt from CEQA pursuant to CEQA Guidelines section 15301, as relating to the operation of existing public facilities involving negligible or no expansion of existing or former use.

**SECOND AMENDMENT TO
NAPA-VALLEJO WASTE MANAGEMENT
AUTHORITY AGREEMENT NO. 2021-08**

PROFESSIONAL SERVICES AGREEMENT

THIS SECOND AMENDMENT TO AGREEMENT 2021-08 is made and entered into as of this 12th day of January, 2026, by and between the Napa-Vallejo Waste Management Authority, a joint powers authority organized under the laws of the State of California pursuant to Government Code section 6500 et seq., hereinafter referred to as "AUTHORITY," and TIM HOLMES, doing business as KENWOOD ENERGY, whose business address is P.O. Box 692, Kenwood, CA 95452, hereinafter referred to as "CONSULTANT." AUTHORITY and CONSULTANT will be referred to from time to time in this agreement individually as "Party" and collectively as "Parties."

RECITALS

WHEREAS, on March 4, 2021, the Parties entered into Agreement 2021-08 ("Agreement") whereby CONSULTANT prepares monthly solar monitoring reports for AUTHORITY for the solar array located at the American Canyon Sanitary landfill; and

WHEREAS, on February 8, 2024, the Parties entered into the First Amendment to the Agreement exercising the option to renew the Agreement for two more years and amending the scope of services; and

WHEREAS, the Agreement is scheduled to expire on March 3, 2026, but the Parties wish to extend the term for two more years for CONSULTANT to continue monitoring the solar array;

NOW, THEREFORE, in consideration of the recitals stated above and the mutual obligations of the Parties expressed herein, the Parties agree to amend the Agreement as follows:

TERMS

1. Section 1 of the Agreement is amended to read in full as follows:

1. **Term of the Agreement.** The term of this Agreement shall commence on March 4, 2021, and shall expire on March 3, 2028, unless terminated earlier in accordance with Paragraphs 9 (Termination for Cause), 10 (Other Termination) or 23(a) (Covenant of No Undisclosed Conflict); except that the obligations of the Parties under Paragraphs 7 (Insurance) and 8 (Indemnification) shall continue in full force and effect after said expiration date or early termination in relation to acts or omissions occurring prior to such dates during the term of the Agreement, and the obligations of CONSULTANT to AUTHORITY shall also continue after said expiration date or early termination in relation to the obligations prescribed by Paragraphs 15 (Confidentiality), 20 (Taxes) and 21 (Access to Records/Retention).

2. Section 2 of the Agreement is amended to read in full as follows:

2. **Scope of Services.** CONSULTANT shall prepare and deliver monthly solar monitoring reports for the solar array located at the American Canyon Sanitary Landfill, as further described in Exhibit "A," attached hereto and hereby incorporated by reference. Commencing on March 4, 2024, CONSULTANT shall also perform the services described in Task 2 of Exhibit "A-1," attached hereto and hereby incorporated by reference. Commencing on March 4, 2026, CONSULTANT shall perform the services described in Exhibit "A-2" attached hereto and hereby incorporated by reference.

3. Section 3 of the Agreement is amended to read in full as follows:

3. **Compensation.**

(a) Rates. In consideration of CONSULTANT's fulfillment of the promised work, AUTHORITY shall pay CONSULTANT at the hourly labor rates set forth in Exhibit "A." Commencing with services performed on or after March 4, 2024, AUTHORITY shall pay CONSULTANT at the hourly labor rates set forth in Exhibit "A-1." Commencing with services performed on or after March 4, 2026, AUTHORITY shall pay CONSULTANT at the hourly labor rates set forth in Exhibit "A-2."

(b) Expenses. Travel and other expenses will be reimbursed by AUTHORITY upon submission of an invoice in accordance with Paragraph 4 below at the rates and/or in accordance with the provisions set forth in Exhibits "A," "A-1" and "A-2."

(c) Maximum Amount. Notwithstanding subparagraphs (a) and (b), the maximum payments for professional services under this Agreement shall not exceed the following amounts; provided, however, that such amounts shall not be construed as guaranteed sums, and compensation shall be based upon services actually rendered and reimbursable expenses actually incurred.

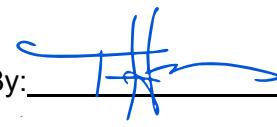
<u>Contract Period</u>	<u>Maximum Amount</u>
March 4, 2021 – June 30, 2021	\$ 650
July 1, 2021 – June 30, 2022	\$2,000
July 1, 2022 – June 30, 2023	\$2,000
July 1, 2023 – March 3, 2024	\$1,350
March 4, 2024 – March 3, 2026	\$5,330
March 4, 2026 – March 3, 2028	<u>\$6,200</u>
Total for seven years:	\$17,530

4. This Second Amendment represents all the changes to the Agreement agreed to by the Parties. No enforceable oral representations or other agreements have been made by the Parties except as specifically stated herein. All other provisions of the Agreement and prior amendments not addressed in this Second Amendment shall remain in full force and effect.

5. This Second Amendment may be executed in counterparts, which when taken together, shall constitute a single signed original as though all Parties had executed the same page.

IN WITNESS WHEREOF, this Second Amendment is executed by the AUTHORITY, by and through the Chair of its Board of Directors, and by CONSULTANT by and through its duly authorized officer(s).

TIM HOLMES, doing business as KENWOOD ENERGY

By:  1/5/26

NAPA-VALLEJO WASTE MANAGEMENT AUTHORITY, a joint powers agency

By: _____, NVWMA Chair

APPROVED AS TO FORM Office of County Counsel By: <u>Thomas C. Zeleny</u> Authority Counsel Date: <u>December 22, 2025</u> FV 13117803	APPROVED BY THE AUTHORITY BOARD OF DIRECTORS Date: _____ Processed By: Secretary of the Authority	ATTEST: MARIE NICHOLAS Secretary of the Authority By: _____
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Exhibit A-2

Napa Vallejo Waste Management Authority
Consultant Scope of Work
Solar Photovoltaic (PV) System
Project Management Support

Napa Vallejo Waste Management Authority (NVWMA) completed the installation of a solar electric system in January of 2018. Kenwood Energy has been providing monthly performance reports since the system began producing energy. This scope includes services for an additional two years of output reporting.

Task 1. Monthly Reporting: Kenwood Energy will download monthly performance data from the Data Acquisition System and provide a monthly report that compares the actual output to the projected performance. This report will quickly identify output shortfalls and possible performance issues so that the proper repairs can be made in a timely fashion.

Task 2. Operations and Maintenance: When performance issues are evident by the implementation of Task 1, Kenwood Energy will notify the District of the specific issue and work (virtually) with the District's Maintenance Contractor to arrange for service to be completed.

FEES

Senior Engineer	\$225.00 per hour
Analyst	\$185.00 per hour
Not to Exceed	\$6,200.00 (March 4, 2026 – March 3, 2028)

The budget will cover 24 months of service. Invoices will be submitted on a monthly basis. Payments shall be made within 30 days. Expenses are passed through at cost, and mileage is billed at IRS rates.



Napa-Vallejo Waste Management Authority

Board Agenda Letter

Napa-Vallejo Waste Management Authority **Agenda Date:** 1/12/2026

File ID #: 26-146

TO: Napa-Vallejo Waste Management Authority Board of Directors

FROM: Chris, Celsi, Executive Director

REPORT BY: Chris, Celsi, Executive Director

SUBJECT: 2026 NVMWA Meeting Calendar

RECOMMENDATION

CY 2026 MEETING CALENDAR

REQUESTED ACTION: Acceptance of the 2026 NVWMA Board meeting calendar

EXECUTIVE SUMMARY

The NVWMA By-Laws state: "Regular meetings of the Board shall be held on the third Monday of every other month, except there will not be regular meetings in February, August, October and December. If the meeting date in January, July or September falls in the same work week as a holiday for any member jurisdictions' employees, the regular meeting set for that date shall be continued to the next Monday which is not a holiday, unless canceled altogether by action of the Board. Regular meetings shall commence at 4:00 p.m....". The proposed calendar for CY 2026 adheres to the Authority's By-Laws and is presented to the Board for formal acceptance.

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact? No

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.



2026 BOARD OF DIRECTORS REGULAR MEETING CALENDAR

Location:

City of American Canyon
4381 Broadway Street, Suite 201
American Canyon, CA 94503

Time: 3rd Monday of each month at 4:00 p.m. with the exception of the months of February, August, October and December.

Dates: March 16, 2026

April 20, 2026

May 18, 2026

June 15, 2026

July 20, 2026

September 21, 2026

November 16, 2026

January 11, 2027*

* 2nd Monday to accommodate the week of MLK Day (January 18, 2027).



Napa-Vallejo Waste Management Authority

Board Agenda Letter

Napa-Vallejo Waste Management Authority **Agenda Date:** 1/12/2026

File ID #: 26-156

TO: Napa-Vallejo Waste Management Authority

FROM: Chris Celsi, Executive Director

REPORT BY: Tracy Schulze, Auditor-Controller

SUBJECT: Fiscal Year 2024-25 Financial Audit Report

RECOMMENDATION

ANNUAL FINANCIAL AUDIT

REQUESTED ACTION: Accept the Authority's annual audited financial report from Brown Armstrong Accountancy Corporation for the fiscal year ended June 30, 2025.

EXECUTIVE SUMMARY

The Executive Director and Auditor-Controller request acceptance of the Authority's annual financial report, audited by the independent CPA firm Brown Armstrong Accountancy Corporation, for the fiscal year ended June 30, 2025.

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact? No

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

The Executive Director and Auditor-Controller recommend acceptance of the Authority's annual financial statements for fiscal year ended June 30, 2025 as audited by Brown Armstrong Accountancy Corporation. The report issued by the independent CPA firm contains an unqualified, or "clean", opinion, with no management

recommendations.

Highlights of the audit (attached) include:

The Auditor's Opinion, found on page 1, states the financial statements present the financial position of the Authority;

The Management Discussion and Analysis begins on page 4 and provides financial highlights for the year, the story behind the numbers and compares the fiscal activity of the two prior years;

The Financial Statements are presented on pages 8-10, showing the Authority has a very strong net position of \$45.5 million, mainly consisting of capital assets of \$24 million and cash of \$20.5 million;

The Notes to the Financial Statements begin on page 11 and provide summary of accounting policies and other information helpful when looking at the financial statements;

On pages 16-17, you will find a breakdown of activity by Division, which is comparable to your quarterly financial reports;

Lastly, on pages 18-19 is another report and opinion by the Independent Auditors expressing strong and adequate internal controls of the Agency.

Also attached to this agenda item is a letter from the Independent Auditors of required communications to the Board to express if there were any concerns or difficulties that were encountered during the audit, of which there were none.

**NAPA-VALLEJO WASTE
MANAGEMENT AUTHORITY**
**FINANCIAL STATEMENTS
AND**
INDEPENDENT AUDITOR'S REPORT
**FOR THE FISCAL YEAR ENDED
JUNE 30, 2025**

NAPA-VALLEJO WASTE MANAGEMENT AUTHORITY
JUNE 30, 2025

TABLE OF CONTENTS

	<u>Page</u>
<u>Financial Section</u>	
Independent Auditor's Report	1
Management's Discussion and Analysis.....	4
<u>Basic Financial Statements</u>	
Statement of Net Position	8
Statement of Revenues, Expenses, and Changes in Net Position.....	9
Statement of Cash Flows	10
Notes to the Basic Financial Statements	11
<u>Other Supplementary Information</u>	
Schedule of Operating Expenses by Activity	16
<u>Other Report</u>	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	18

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Napa-Vallejo Waste Management Authority
Napa, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying statement of net position of the Napa-Vallejo Waste Management Authority (the Authority) as of June 30, 2025; the related statements of revenues, expenses, and changes in net position and cash flows for the fiscal year then ended; and the related notes to the basic financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Authority, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The accompanying Schedule of Operating Expenses by Activity is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates

directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Operating Expenses by Activity is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2025, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
November 7, 2025

NAPA-VALLEJO WASTE MANAGEMENT AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025

This section of the Napa-Vallejo Waste Management Authority's (the Authority) annual financial report presents our discussion and analysis of the Authority's financial performance during the fiscal year ended June 30, 2025. Please read it in conjunction with the Authority's basic financial statements following this section.

THE FINANCIAL HIGHLIGHTS

- The Authority's fiscal year 2024-25 operating and maintenance expenses were \$21.8 million, an increase compared to \$20.8 million in fiscal year 2023-24. The increase can be attributed to annual operating contract adjustments for inflation as well as an increase in postclosure liability compared to the prior fiscal year.
- The Authority increased member rates from \$72 to \$73 per ton effective October 1, 2024, and increased non-member rates from \$76 to \$77 effective July 1, 2024. Member franchise haulers represent about 44%, and non-franchise haulers represent about 56%, of the waste received at the Authority's facility. Devlin Road Transfer Station's (DRTS) gate-rate is considerably less expensive than most other facilities in the area and outside the area. Many customers outside the area find it worth driving further to use DRTS for the lower gate rates. Increases were designed to keep pace with inflationary increases in operating costs while continuing with ongoing capital improvements and maintaining reasonable cash reserves. The non-member rate remained in effect throughout the fiscal year, and the member rate remained in effect for the remainder of the fiscal year. Under the terms of the Board of Directors rate resolution, rates charged at the transfer station increase by \$1.00 per year.
- The Devlin Road Transfer Station received 285,993 tons in fiscal year 2024-25 compared to 276,687 tons in fiscal year 2023-24. The increasing tonnage can be attributed to the continuing robust local economy and steady construction activity in the Authority's service area.
- Effective January 1, 2025, disposal costs increased from \$27.59 to \$28.07 per ton for disposal of municipal solid waste and from \$19.20 to \$19.66 per ton for alternative daily cover material.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Authority's basic financial statements. The Authority's basic financial statements are comprised of two components: 1) Government-wide financial statements and 2) Notes to the basic financial statements. Fund financial statements are not included in the basic financial statements because all activities of the Authority are accounted for within a single enterprise fund. Enterprise funds are accounted for using the accrual basis of accounting in both the government-wide and fund financial statements.

Government-Wide Financial Statements are designed to provide readers with a broad overview of Authority finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all Authority assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority is improving or deteriorating.

The *Statement of Revenues, Expenses, and Changes in Net Position* presents information showing how the Authority's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

Both of these government-wide financial statements present functions of the Authority that are principally supported by user fees and charges (*business-type activities*). There are no component units to be included in the Authority's basic financial statements.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements.

FINANCIAL ANALYSIS OF THE AUTHORITY

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Authority, assets exceeded liabilities by \$45,518,058 at the close of the most recent fiscal year. Further detail is provided in the tables below:

Condensed Statements of Net Position As of June 30, 2025 and 2024

	2025	2024	Variance
Assets			
Current assets	\$ 35,233,077	\$ 32,910,770	\$ 2,322,307
Noncurrent assets	24,220,986	22,515,316	1,705,670
Total Assets	59,454,063	55,426,086	4,027,977
Liabilities			
Current liabilities	1,981,522	2,011,309	(29,787)
Noncurrent liabilities	11,954,483	10,473,167	1,481,316
Total Liabilities	13,936,005	12,484,476	1,451,529
Net Position			
Net investment in capital assets	24,220,986	22,515,316	1,705,670
Unrestricted	21,297,072	20,426,294	870,778
Total Net Position	\$ 45,518,058	\$ 42,941,610	\$ 2,576,448

The significant changes in the Authority's net position are summarized as follows:

- The Authority's total assets as of June 30, 2025, amount to \$59.5 million, an increase of \$4 million from the prior year. The majority of the increase is due to revenues exceeding expenditures during the year, resulting in an increase of cash on hand.
- The Authority's total liabilities as of June 30, 2025, are \$13.9 million, an increase of \$1.5 million from the prior year. The majority of the increase is due to an increase in postclosure maintenance costs at the end of the fiscal year.
- The Authority's total net position as of June 30, 2025, is \$45.5 million, an increase of \$2.6 million from the prior year. The increase of total net position is primarily due to an increase in capital and operating reserves.

Condensed Statements of Revenues, Expenses, and Changes in Net Position
For the Fiscal Years Ended June 30, 2025 and 2024

	2025	2024	Variance
Operating Revenues			
Landfill/transfer station revenues	\$ 23,475,059	\$ 22,088,238	\$ 1,386,821
Recycling revenues	-	62,510	(62,510)
Miscellaneous	5,571	3,472	2,099
Postclosure cost recovery	-	40,455	(40,455)
Total Operating Revenues	<u>23,480,630</u>	<u>22,194,675</u>	<u>1,285,955</u>
Operating Expenses			
Salaries and benefits	298,384	285,142	13,242
Services and supplies	20,891,175	19,904,303	986,872
Depreciation	608,456	608,662	(206)
Total Operating Expenses	<u>21,798,015</u>	<u>20,798,107</u>	<u>999,908</u>
Operating Income	1,682,615	1,396,568	286,047
Nonoperating Revenues			
Interest income	893,833	670,087	223,746
Gain on Sale of Capital Asset	-	1,630,333	(1,630,333)
Total Nonoperating Revenues	<u>893,833</u>	<u>2,300,420</u>	<u>(1,406,587)</u>
Change in Net Position	2,576,448	3,696,988	(1,120,540)
Net Position - Beginning of Year	<u>42,941,610</u>	<u>39,244,622</u>	<u>3,696,988</u>
Net Position - End of Year	<u>\$ 45,518,058</u>	<u>\$ 42,941,610</u>	<u>\$ 2,576,448</u>

Operating revenues increased primarily due to the annual rate increase approved by the Authority's Board of Directors. On the other hand, there was a decrease in nonoperating revenue due to the gain on the sale of land in the prior year, and no such transactions were recorded in the current year. Operating expenses saw increased cost due to increased monthly charges from Potrero Hills Landfill and Northern Recycling for services provided.

CAPITAL ASSETS

The Authority has an ongoing capital improvement program and publishes a five-year capital plan annually in conjunction with the Authority's budget process.

Capital projects initiated or continuing during the fiscal year included planning and preliminary design for a Construction and Demolition Debris processing facility.

DEBT ADMINISTRATION

At June 30, 2025, the remaining long-term debt outstanding was \$12 million which is comprised of the estimated liability for closure and postclosure costs at the closed American Canyon Sanitary Landfill.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Authority's Board of Directors adopted the fiscal year 2025-26 budget based on the following economic factors:

- The normal \$1.00 per ton per year increase to the tipping fees,
- Minor inflationary cost increases, and
- Estimated incoming tonnage to be a 5% increase over last fiscal year's tonnage with hopeful and guarded economic improvements which could lead to a higher increase.

CONTACTING THE AUTHORITY

This financial report is designed to provide the Board of Directors, our rate payers, customers, investors, and creditors with a general overview of the Authority's accountability for the assets it receives and manages. Napa County provides certain management and administrative functions under contract with the Authority, including investment management, accounting, legal, information technology, and payroll. Additional County resources are available on an as needed basis.

If you have any questions about this report or need additional financial information, please contact the Napa County Auditor-Controller's Office, located at 1195 Third Street, Suite B-10, Napa, California 94559.

BASIC FINANCIAL STATEMENTS

NAPA-VALLEJO WASTE MANAGEMENT AUTHORITY
STATEMENT OF NET POSITION
JUNE 30, 2025

	<u>2025</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 34,054,050
Accounts receivables	<u>1,179,027</u>
Total Current Assets	<u>35,233,077</u>
Noncurrent Assets:	
Land	12,718,768
Construction in progress	2,382,949
Structures and improvements, net of accumulated depreciation	4,048,247
Equipment, net of accumulated depreciation	89,647
Infrastructure, net of accumulated depreciation	<u>4,981,375</u>
Total Noncurrent Assets	<u>24,220,986</u>
Total Assets	<u>59,454,063</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	1,964,028
Accrued salaries and benefits	<u>17,494</u>
Total Current Liabilities	<u>1,981,522</u>
Noncurrent Liabilities:	
Estimated liability for postclosure costs	<u>11,954,483</u>
Total Noncurrent Liabilities	<u>11,954,483</u>
Total Liabilities	<u>13,936,005</u>
NET POSITION	
Net investment in capital assets	24,220,986
Unrestricted	<u>21,297,072</u>
Total Net Position	<u>\$ 45,518,058</u>

The accompanying notes are an integral part of the financial statements.

**NAPA-VALLEJO WASTE MANAGEMENT AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	<u>2025</u>
OPERATING REVENUES	
Landfill/transfer station revenues	\$ 23,475,059
Miscellaneous	<u>5,571</u>
Total Operating Revenues	<u>23,480,630</u>
OPERATING EXPENSES	
Administration	525,142
American Canyon Sanitary Landfill operations	1,007,301
American Canyon Sanitary Landfill change in postclosure liability	1,481,316
Devlin Road Transfer Station operations	9,877,319
Disposal	7,467,267
Household hazardous waste	831,214
Depreciation	<u>608,456</u>
Total Operating Expenses	<u>21,798,015</u>
Operating Income	<u>1,682,615</u>
NONOPERATING REVENUES	
Interest income	<u>893,833</u>
Total Nonoperating Revenues	<u>893,833</u>
Change in Net Position	2,576,448
Net Position - Beginning of Year	<u>42,941,610</u>
Net Position - End of Year	<u>\$ 45,518,058</u>

The accompanying notes are an integral part of the financial statements.

**NAPA-VALLEJO WASTE MANAGEMENT AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	<u>2025</u>
Cash Flows from Operating Activities:	
Receipts from customers	\$ 23,546,747
Payments to employees	(297,561)
Payments to suppliers	<u>(19,440,469)</u>
Net Cash Provided by Operating Activities	<u>3,808,717</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of Capital Assets	<u>(2,314,126)</u>
Net Cash Used in Capital and Related Financing Activities	<u>(2,314,126)</u>
Cash Flows from Investing Activities:	
Interest income	<u>893,833</u>
Net Cash Provided by Investing Activities	<u>893,833</u>
Net Increase in Cash and Cash Equivalents	2,388,424
Cash and Cash Equivalents - Beginning of Year	<u>31,665,626</u>
Cash and Cash Equivalents - End of Year	<u>\$ 34,054,050</u>
 Reconciliation of Operating Income to Net Cash	
Provided by Operating Activities:	
Operating income	\$ 1,682,615
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	608,456
Estimated liability for postclosure	1,481,316
Decrease in assets:	
Accounts receivable	66,117
Increase (Decrease) in liabilities:	
Accounts payable	(30,609)
Accrued salaries and benefits	<u>822</u>
Net Cash Provided by Operating Activities	<u>\$ 3,808,717</u>

The accompanying notes are an integral part of the financial statements.

NAPA-VALLEJO WASTE MANAGEMENT AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Napa-Vallejo Waste Management Authority (the Authority) are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).

The Authority includes all activities (operations of its administrative staff and Authority officers) considered to be a part of the Authority. The Authority reviewed the criteria developed by the Governmental Accounting Standards Board (GASB) in its issuance of Statement No. 61, relating to the financial reporting entity, to determine whether the Authority is financially accountable for other entities. The Authority has determined that no other outside entity meets the above criteria and, therefore, no agency has been included as a component unit in the financial statements. In addition, the Authority is not aware of any entity that would be financially accountable for the Authority that would result in the Authority being considered a component unit of that entity.

A. Reporting Entity

The Authority, previously named the South Napa Waste Management Authority, was established on March 16, 1993, to provide economical coordination of solid waste management services and to efficiently and fairly assure against potential adverse effects of past solid waste management services within the communities it represents. The Authority consists of four members: the cities of Napa, Vallejo, and American Canyon, and the County of Napa (the County). Each of the cities and the County appoint one representative to the Board of Directors (Board).

B. Basis of Presentation and Accounting

The accompanying financial statements of the Authority are prepared on the accrual basis method of accounting in accordance with GAAP as applicable to governmental units.

All activities of the Authority are accounted for within a single enterprise fund. Enterprise funds are used to account for operations that are (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. *Nonoperating* revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

C. Cash and Cash Equivalents

The Authority considers all cash held in the County Treasury to be cash and cash equivalents for purposes of the statement of cash flows.

D. Receivables

Receivables consist of fees charged at the various sites. The Authority believes its receivables to be fully collectible and, accordingly, no allowance for doubtful accounts is required.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Capital Assets

Capital assets (including infrastructure) are recorded at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair value on the date contributed. Capital assets include public domain (infrastructure) consisting of certain improvements including roads, bridges, water/sewer, lighting system, drainage systems, and flood control. The Authority defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year.

Capital assets used in operations are depreciated or amortized (assets under capital leases) using the straight-line method over the lesser of the capital lease period or their estimated useful lives in the government-wide statements. Depreciation begins on the day the asset is placed in service and ends in the fiscal year that it is retired from service or is fully depreciated.

The estimated useful lives are as follows:

Infrastructure	20 to 50 years
Structures and improvements	20 to 50 years
Equipment	3 to 15 years

F. Net Position

Net position comprises the various net earnings from operating and nonoperating revenues, expenses, and contributions of capital. Net position is classified in the following three components: net investment in capital assets, restricted net position, and unrestricted net position. Net investment in capital assets consists of all capital assets, net of accumulated depreciation and reduced by outstanding debt that is attributable to the acquisition, construction, and improvement of those assets; debt related to unspent proceeds or other restricted cash and investments is excluded from the determination. Restricted net position consists of net position for which constraints are placed thereon by external parties, such as lenders, grantors, contributors, laws, regulations, and enabling legislation, including self-imposed legal mandates. Unrestricted net position consists of all other net position not included in the above categories.

When both restricted and unrestricted net positions are available, restricted resources are used only after the unrestricted resources are depleted.

G. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

H. Landfill Closure and Postclosure Care Costs

The Authority recognizes accrued closure and postclosure care costs based on the consumption of the permitted airspace within the American Canyon Sanitary Landfill. As the landfill's airspace is utilized, corresponding expenses for closure and postclosure care are proportionately recorded, ensuring that the total closure and postclosure care costs are fully expensed by the time the landfill reaches its permitted capacity. Additionally, for any inactive sections of the landfill or any previous landfill sites managed by the Authority that have been mandated for closure under state and federal guidelines, the Authority recognizes and records an expense for their closure and postclosure care.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. New Accounting Pronouncements Implemented

GASB Statement No. 101 – Compensated Absences. The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. This statement updates the recognition and measurement guidance for compensated absences and refines related disclosure requirements. This standard did not impact the financial statements or disclosures of the Authority as they do not have this type of transactions.

GASB Statement No. 102 – Certain Risk Disclosures. The requirements of this statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged. This statement enhances transparency by requiring governments to disclose information about risks that could significantly impact their ability to provide services and meet obligations. The Authority implemented this standard during the fiscal year but did not have any risk disclosures to report.

J. Future Accounting Pronouncements

GASB Statement No. 103 – Financial Reporting Model Improvements. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged. This statement improves financial reporting by enhancing the effectiveness of the financial reporting model through updated recognition and measurement requirements, as well as clarified display and disclosure requirements. The Authority has not fully judged the impact of implementation of this standard on the financial statements.

GASB Statement No. 104 – Disclosure of Certain Capital Assets. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged. This statement requires separate disclosure of certain types of capital assets including lease assets, intangible right-to-use assets, subscription-based information technology (IT) assets, and other intangible assets, as well as establishing new requirements for capital assets held for sale. The Authority has not fully judged the impact of implementation of this standard on the financial statements.

NOTE 2 – CASH AND INVESTMENTS

The Authority maintains all of its cash and investments with the Napa County Treasurer in an investment pool. As of June 30, 2025, the Authority had cash and cash equivalents equaling \$34,054,050. On a quarterly basis the Treasurer allocates interest to participants based upon their average daily balances. Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County's financial statements. The County's financial statements may be obtained by contacting the Napa County's Auditor-Controller's Office at 1195 Third Street, Room B-10, Napa, California. The Napa County Treasury Oversight Committee oversees the Treasurer's investments and policies.

Required disclosures for the Authority's deposit and investment risks at June 30, 2025, were as follows:

Credit risk	Not rated
Custodial risk	Not applicable
Concentration of credit risk	Not applicable
Interest rate risk	Not available

Investments held in the County's investment pool are available on demand and are stated at cost plus accrued interest, which approximates fair value. At June 30, 2025, the Authority had no deposit or investment policy that addresses a specific type of risk.

NOTE 3 – CAPITAL ASSETS

The Authority's assets consist of property for the American Canyon Sanitary Landfill and property, plant, and equipment for the Devlin Road Transfer Station. The capital assets purchased are recorded at cost. The landfill and the quarry represent items that were acquired with the landfill and are valued at fair market value as of the date acquired. Capital assets activity for the fiscal year ended June 30, 2025, was as follows:

	Balance July 1, 2024	Additions	Retirements	Balance June 30, 2025
Capital assets, not being depreciated:				
Land	\$ 12,718,767	\$ 1	\$ -	\$ 12,718,768
Construction in progress	159,989	2,222,960	-	2,382,949
Total capital assets, not being depreciated	<u>12,878,756</u>	<u>2,222,961</u>	<u>-</u>	<u>15,101,717</u>
Capital assets, being depreciated:				
Structures and improvements	12,431,461	-	-	12,431,461
Infrastructure	6,927,770	-	-	6,927,770
Equipment	135,352	91,165	-	226,517
Total capital assets, being depreciated	<u>19,494,583</u>	<u>91,165</u>	<u>-</u>	<u>19,585,748</u>
Less accumulated depreciation for:				
Structures and improvements	(8,066,929)	(316,285)	-	(8,383,214)
Infrastructure	(1,674,724)	(271,671)	-	(1,946,395)
Equipment	(116,370)	(20,500)	-	(136,870)
Total accumulated depreciation	<u>(9,858,023)</u>	<u>(608,456)</u>	<u>-</u>	<u>(10,466,479)</u>
Total capital assets, being depreciated, net	<u>9,636,560</u>	<u>(517,291)</u>	<u>-</u>	<u>9,119,269</u>
Total capital assets, net	<u>\$ 22,515,316</u>	<u>\$ 1,705,670</u>	<u>\$ -</u>	<u>\$ 24,220,986</u>

Depreciation for the fiscal year ended June 30, 2025, was \$608,456.

NOTE 4 – ESTIMATED LIABILITY ON POSTCLOSURE OF THE LANDFILL

State and federal laws and regulations require the Authority to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although postclosure care costs will be paid only after the final closure date, and since the Authority has completed closure construction, it reports a portion of postclosure care costs as an operating expense in each period based on landfill capacity used as of each statement of net position date.

The \$11,954,483 reported as landfill postclosure care liability at June 30, 2025, represents the cumulative amount reported to date based on the use of 100 percent of the estimated capacity of the landfill.

Pursuant to GASB Statement No. 18, Section L10.106, on landfill closure and postclosure care costs regulations, a portion of the estimated total current cost of municipal solid waste landfill closure and postclosure care should be recognized as an expense and as a liability in each period that the municipal solid waste landfill accepts solid waste.

The estimated cost of postclosure is based on what it would cost to perform all postclosure care as of June 30, 2025. The 11 remaining years of postclosure costs are estimated at \$11,954,483.

In June 2006, the Authority received final closure approval from the State.

NOTE 4 – ESTIMATED LIABILITY ON POSTCLOSURE OF THE LANDFILL (Continued)

In 2007, the Authority completed the first year of its required 30-year postclosure care period. On June 25, 2021, the California Department of Resources, Recycling, and Recovery (CalRecycle) approved a reduction in the postclosure maintenance multiplier to a 15-year multiplier. The remaining estimated postclosure costs are \$11,954,483 and will be paid over a 15-year postclosure care period. The Authority expects that future inflation costs will be paid from interest earnings. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future users.

Estimated costs for postclosure	\$ 11,954,483
Multiply by percentage of capacity used	<u>100%</u>
Estimated liability at June 30, 2025	<u>\$ 11,954,483</u>

NOTE 5 – ECONOMIC DEPENDENCY

The Authority has four major customers: Recology Vallejo, Napa County Recycling and Waste Services, Recology American Canyon, and Napa Recycling and Waste Services. These customers represent approximately 80 percent of the Authority's revenue. These companies have contracts with the individual Authority member cities and the County for providing waste disposal services. The respective jurisdictions have contracted with the Authority to dispose of all waste generated within their jurisdiction.

NOTE 6 – RELATED PARTY TRANSACTIONS

During the fiscal year ended June 30, 2025, the Authority paid the County, a related party, \$159,835 for rent, legal, information technology, accounting, auditing, central collections, and administrative services.

NOTE 7 – RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; general liability; and earthquake. The Authority has secured commercial lines of coverage for these types of losses.

NOTE 8 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 7, 2025, which is the date the basic financial statements were available to be issued. No material subsequent events were noted.

OTHER SUPPLEMENTARY INFORMATION

NAPA-VALLEJO WASTE MANAGEMENT AUTHORITY
SCHEDULE OF OPERATING EXPENSES BY ACTIVITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Administration</u>	<u>American Canyon Sanitary Landfill</u>	<u>Devlin Road Transfer Station</u>
Expenses			
Salaries and benefits	\$ 202,163	\$ 96,220	\$ -
Administration services	5,101	15,236	15,669
Central collection services	-	-	51,102
Accounting/auditing services	27,820	-	-
Information technology services	16,655	-	-
Engineer services	-	23,624	-
Legal services	36,694	-	-
Medical/laboratory services (testing)	-	15,230	-
Security services	-	652	-
Sewer treatment services	-	5,845	-
Other professional services	6,000	661,494	9,602,032
Maintenance - equipment	-	76,198	-
Maintenance - infrastructure/land	-	29,050	11,257
Insurance - premiums	218,777	-	-
Communications/telephone	-	1,908	-
Publications/legal notices	5,755	-	-
Bank charges	1,071	-	-
Permits/license fees	-	24,813	197,259
Office supplies	21	-	-
Memberships/certifications	285	-	-
Rents and leases - building	4,800	-	-
Rents and leases - equipment	-	7,839	-
Utilities - electric	-	27,704	-
Utilities - water	-	3,279	-
Maintenance supplies	-	18,209	-
Depreciation	606,937	1,519	-
Change in postclosure liability	-	1,481,316	-
 Total Expenses	 <u>\$ 1,132,079</u>	 <u>\$ 2,490,136</u>	 <u>\$ 9,877,319</u>

NAPA-VALLEJO WASTE MANAGEMENT AUTHORITY
SCHEDULE OF OPERATING EXPENSES BY ACTIVITY (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Disposal</u>	<u>Household Hazardous Waste</u>	<u>Total</u>
Expenses			
Salaries and benefits	\$ -	\$ -	\$ 298,383
Administration services	- -	- -	36,006
Central collection services	- -	- -	51,102
Accounting/auditing services	- -	- -	27,820
Information technology services	- -	- -	16,655
Engineer services	- -	- -	23,624
Legal services	- -	- -	36,694
Medical/laboratory services (testing)	- -	- -	15,230
Security services	- -	- -	652
Sewer treatment services	- -	- -	5,845
Other professional services	7,467,267	822,912	18,559,705
Maintenance - equipment	- -	- -	76,198
Maintenance - infrastructure/land	- -	- -	40,307
Insurance - premiums	- -	- -	218,777
Communications/telephone	- -	169	2,077
Publications/legal notices	- -	- -	5,755
Bank charges	- -	- -	1,071
Permits/license fees	- -	1,017	223,089
Office supplies	- -	- -	21
Memberships/certifications	- -	2,000	2,285
Rents and leases - building	- -	- -	4,800
Rents and leases - equipment	- -	- -	7,839
Utilities - electric	- -	5,116	32,820
Utilities - water	- -	- -	3,279
Maintenance supplies	- -	- -	18,209
Depreciation	- -	- -	608,456
Change in postclosure liability	- -	- -	1,481,316
Total Expenses	<u>\$ 7,467,267</u>	<u>\$ 831,214</u>	<u>\$ 21,798,015</u>

OTHER REPORT

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Napa-Vallejo Waste Management Authority
Napa, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Napa-Vallejo Waste Management Authority (the Authority) as of and for the fiscal year ended June 30, 2025, and the related notes to the basic financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated November 7, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
November 7, 2025



A Tradition of Stewardship
A Commitment to Service

Auditor-Controller

1195 Third Street · Room B10
Napa, CA 94559
www.countyofnapa.org

Main: (707) 253-4551
Fax: (707) 226-9065

Tracy A. Schulze
Auditor-Controller

November 7, 2025

Brown Armstrong Accountancy Corporation
4200 Truxtun Ave, Suite 300
Bakersfield, CA 93309

This representation letter is provided in connection with your audit of the financial statements of Napa County Vallejo Waste Management Authority, which comprise the respective financial position as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 7, 2025, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 3, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.

- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Authority from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Authority or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the Authority and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the Authority's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the Authority's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 22) The Authority has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have appropriately identified, recorded, and disclosed all leases in accordance with GASB Statement (GASBS) No. 87.

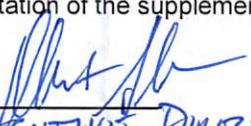
- 25) We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with [GASBS No. 91](#).
- 26) We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with [GASBS No. 96](#).
- 27) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 28) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 29) As part of your audit, you assisted with preparation of the financial statements and disclosures [and schedule of expenditures of federal awards]. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
- 30) The Authority has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 31) The Authority has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 32) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 33) The financial statements include all fiduciary activities required by [GASBS No. 84](#), as amended.
- 34) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#), as amended.
- 35) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 36) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 37) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 38) Provisions for uncollectible receivables have been properly identified and recorded.
- 39) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 40) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 41) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 42) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 43) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 44) We have appropriately disclosed the Authority's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

45) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

46) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

47) With respect to the Schedule of Expenses by Activity.

a) We acknowledge our responsibility for presenting the Schedule of Expenses by Activity in accordance with accounting principles generally accepted in the United States of America, and we believe the Schedule of Expenses by Activity, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the Schedule of Expenses by Activity have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

Signature: 

Title: EXECUTIVE DIRECTOR
NWMA

Signature: _____

Title: _____



Napa-Vallejo Waste Management Authority

Board Agenda Letter

Napa-Vallejo Waste Management Authority **Agenda Date:** 1/12/2026

File ID #: 26-144

TO: Napa-Vallejo Waste Management Authority Board of Directors

FROM: Chris Celsi, Executive Director

REPORT BY: Chris Celsi, Executive Director

SUBJECT: Determination of Members' Calendar Year 2025 Waste Quantities

RECOMMENDATION

Approval of the Determination of the Members' 2025 Calendar Year Waste Quantities used to set the next Fiscal Year's weighted voting, as set forth in Section 8.3(c) of the Authority's Joint Powers Formation Agreement.

EXECUTIVE SUMMARY

Based on the requirements contained in Sections 8.3(c) and 8.5 of the Joint Exercise of Powers Agreement, the following voting percentages for Calendar Year 2025 have been determined.

City of Vallejo	49%
City of Napa	27%
City of American Canyon	9%
County of Napa	15%

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact? No

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

Member Agency Franchise Hauler Input to Devlin Road Transfer Station

Calendar Year 2025

	Jan 2025	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec 2025	Total	% of	Franchise Only	
Vallejo	5,554	4,834	5,152	5,029	5,117	4,976	5,387	5,126	5,318	5,533	4,903	5,576	62,505	27%		
City of Napa	2,978	2,472	2,632	2,778	2,793	2,835	2,949	2,742	2,850	3,173	2,892	2,840	33,934	15%		
CAC	948	872	876	977	933	896	949	939	1,009	1,141	837	933	11,310	5%		
County of Napa	1,711	1,496	1,435	1,528	1,496	1,565	1,626	1,593	1,496	2,035	1,800	1,496	19,277	8%		
Other (self haul)	8,598	7,032	8,906	9,508	9,675	9,928	9,716	9,694	8,805	8,986	7,555	7,149	105,552	45%		
Grand Total	19,789	16,706	19,001	19,820	20,014	20,200	20,627	20,094	19,478	20,868	17,987	17,994	232,578			
total tons frm b/u	24,281	20,544	23,560	24,579	25,055	25,085	25,759	25,416	24,750	26,255	22,158	22,505	170,073			
diff total vs members etc	4,492	22,632	4,559	4,759	5,041	4,885	5,132	5,322	5,272	5,387	4,171	4,511	76,163	308,741		
	Calendar Year 2024															
Vallejo	5,866	5,516	5,469	5,447	6,054	4,852	5,621	5,504	5,298	4,859	5,369	5,516	65,369	28%		
City of Napa	2,938	2,786	2,728	2,896	3,030	2,656	2,932	3,050	2,768	3,003	1,538	2,885	33,212	14%		
CAC	918	966	881	983	958	794	862	889	886	1,036	892	978	11,045	5%		
County of Napa	1,472	1,784	1,457	1,716	1,788	1,715	1,735	1,834	1,677	1,706	2,681	1,644	21,210	9%		
Other (self haul)	7,255	7,436	8,434	8,891	9,178	9,386	9,567	9,830	8,923	9,790	7,396	7,538	103,624	44%		
Grand Total	18,450	18,487	18,970	19,934	21,008	19,403	20,717	21,106	19,552	20,394	17,877	18,560	234,459			
total tons frm b/u	21,716	21,683	22,632	24,308	25,682	23,710	25,046	25,658	23,936	24,911	21,362	21,984	169,090			
diff total vs members etc	3,266	22,632	3,662	4,373	4,674	4,307	4,329	4,552	4,384	4,517	3,485	3,424	67,605	302,064		
	Calendar Year 2023															
Vallejo	5,997	4,978	6,120	4,993	5,781	5,530	5,262	5,621	5,294	5,393	5,372	5,285	65,627	28%		
City of Napa	2,857	2,536	2,916	2,549	2,897	2,825	2,621	2,975	2,714	2,709	2,966	2,722	33,286	14%		
CAC	1,023	917	996	900	1,085	1,040	964	1,223	1,051	977	787	865	11,827	5%		
County of Napa	2,633	1,909	2,732	2,079	2,414	2,302	2,019	2,395	1,806	1,839	1,687	1,658	25,474	11%		
Other (self haul)	6,473	6,772	6,950	8,522	8,184	8,951	8,448	8,894	8,443	8,512	7,667	7,043	94,856	41%		
Grand Total	18,983	17,113	19,714	19,042	20,362	20,647	19,314	21,108	19,308	19,430	18,479	17,572	231,071			
total tons frm b/u	21,291	19,842	23,081	22,428	23,655	24,449	22,583	24,938	23,138	23,327	22,702	20,263	165,444			
diff total vs members etc	2,308	2,729	3,367	3,386	3,293	3,802	3,269	3,830	3,830	3,898	4,223	2,690	40,624	271,695		



Napa-Vallejo Waste Management Authority

Board Agenda Letter

Napa-Vallejo Waste Management Authority **Agenda Date:** 1/12/2026

File ID #: 26-149

TO: Napa-Vallejo Waste Management Authority Board of Directors

FROM: Chris Celsi, Executive Director

REPORT BY: Chris Celsi, Executive Director

SUBJECT: Executive Director's Report

RECOMMENDATION

Executive Director to report on Authority related activities.

EXECUTIVE SUMMARY

The Executive Director will report on recent activities relating to the Authority.

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact? No

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

The Executive Director will report on recent activities concerning the Authority.



Napa-Vallejo Waste Management Authority

Board Agenda Letter

Napa-Vallejo Waste Management Authority **Agenda Date:** 1/12/2026

File ID #: 26-148

TO: Napa-Vallejo Waste Management Authority Board of Directors
FROM: Chris Celsi, Executive Director
REPORT BY: Chris Celsi, Executive Director
SUBJECT: Future Agenda Items

RECOMMENDATION

Discussion of any items Board members wish to have addressed at a future meeting date.

EXECUTIVE SUMMARY

Discussion of any items Board members wish to have addressed at a future meeting date.

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact? No

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed activity is not a project under the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15378(b)(5), as an organizational or administrative activity that will not result in direct or indirect physical changes in the environment, and therefore CEQA is not applicable.



Napa-Vallejo Waste
Management Authority
Board Agenda Letter

Napa-Vallejo Waste Management Authority **Agenda Date:** 1/12/2026

File ID #: 26-145

TO: Napa-Vallejo Waste Management Authority Board of Directors
FROM: Chris Celsi, Executive Director
REPORT BY: Chris Celsi, Executive Director
SUBJECT: Reports from Jurisdictions

RECOMMENDATION

Reports of current information relevant to the Authority by the member jurisdictions:

EXECUTIVE SUMMARY

- i. Vallejo: Andrea Sorce
- ii. Napa City: Mary Luros
- iii. Napa County: Belia Ramos
- iv. American Canyon: Pierre Washington

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact? No

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.