EXHIBIT A

Napa Vallejo Waste Management Authority

Fiscal Year 2025 - 2026 Recommended Budget

		2023-24 Audited Actuals	*2025-26 Original Draft Budget*	2024-25 Estimated Actuals	**2025-26 Recommended Budget**
Budget / Estimated Tons per Year--------->		271,000	***290,000***	280,000	**300,000**

Operating Budget

		2023-24 Audited Actuals	***2025-26*** *Original Draft Budget*	2024-25 Estimated Actuals	**2025-26 Recommended Budget**
Administration (8100000)					
51100	Salaries and Benefits	$ 196,371	*$ 221,067*	$ 200,000	**$ 200,000**
51210	Director/Commissioner Pay	1,200	*4,800*	4,800	**4,800**
52100	Administration Services	9,264	*10,712*	10,400	**10,700**
52125	Accounting/Auditing Services	23,729	*26,780*	24,500	**26,000**
52130	Information Technology Services	21,516	*25,000*	16,000	**23,000**
52131	Communication Charges	-	*2,500*	2,000	**2,000**
52132	ITS Records Management Services	-	*2,500*	120	**700**
52140	Legal Services	17,512	*50,000*	34,000	**35,000**
52490	Other Professional Services	6,000	*26,000*	6,000	**10,000**
52605	Rents, Leases	4,800	*6,000*	6,000	**6,000**
52705	Insurance - Premiums	198,940	***235,000***	220,000	**275,000**
52825	Bank Charges	1,625	*3,500*	3,500	**2,000**
52830	Publications/Legal Notices	2,549	*5,150*	5,500	**5,500**
52900	Training/Conference Expenses	985	*5,000*	2,000	**2,500**
52905	Business Travel/Mileage	1,777	*2,000*	2,000	**2,000**
53100	Office Supplies	158	*1,500*	1,000	**1,000**
53120	Memberships/Certifications	775	*824*	800	**800**
54315	LT Debt - Interest Payment	-	*-*	-	**800,000**
Administration Total		**$ 487,201**	***$ 628,333***	**$ 538,620**	**$ 1,407,000**

		2023-24 Audited Actuals	***2025-26*** *Original Draft Budget*	2024-25 Estimated Actuals	**2025-26 Recommended Budget**
Landfill Operation (8100010)					
51100	Salaries and Benefits	$ 87,571	*$ 93,729*	$ 91,000	**$ 101,000**
52220	Medical/Laboratory Services	17,457	*27,807*	18,000	**20,000**
52335	Security Services	652	*1,622*	800	**1,000**
52381	Sewer Treatment Services	5,404	*6,951*	6,800	**7,000**
52490	Other Professional Services	296,238	*463,444*	400,000	**400,000**
52500	Maintenance - Equipment	10,372	*85,000*	12,000	**15,000**
52525	Maintenance - Infrastructure/Land	28,500	*37,492*	90,000	**35,000**
52600	Rents and Leases - Equipment	11,801	*40,551*	12,000	**20,000**
52800	Communications/Telephone	1,765	*1,738*	2,000	**2,000**
52840	Permits/License Fees	30,166	*32,404*	32,000	**35,000**
53205	Utilities - Electric	18,297	*20,018*	30,000	**30,000**
53220	Utilities - Water	4,211	*3,548*	3,500	**3,500**
53250	Fuel	-	*7,725*	7,500	**7,500**
53350	Maintenance Supplies	21,693	*52,138*	30,000	**30,000**
54410	Penalties and Fines (BAAQM)	9,000	*-*	-	**-**
55400	Capital Assets - Equipment ('24-Generators/Dryer, '25-Flare	-	*-*	90,000	**85,000**
Landfill Operation Total		**$ 543,127**	***$ 874,167***	**$ 825,600**	**$ 792,000**

Napa Vallejo Waste Management Authority
Fiscal Year 2025 - 2026 Recommended Budget

Operating Budget (Continued)

		2023-24 Audited Actuals	2025-26 Original Draft Budget	2024-25 Estimated Actuals	2025-26 Recommended Budget
Transfer Station Operation (8100020)					
52100	Administration Services	$ 12,665	*$ -*	$ -	**$ -**
52110	Central Collections	59,352	*82,400*	45,000	**60,000**
52125	Accounting/Auditing Services	7,173	*40,000*	-	**-**
52145	Engineering Services	51,938	*55,702*	15,000	**15,000**
52490	Other Professional Services(NROWS)	10,375,239	***12,068,385***	10,884,837	**11,800,000**
52500	Maintenance - Equipment	-	*55,702*	-	**-**
52525	Maintenance - Infrastructure/Land	-	*55,702*	-	**-**
52840	Permits/License Fees	186,349	*205,000*	190,000	**205,000**
Transfer Station Total		**$ 10,692,716**	***$ 12,562,891***	**$ 11,134,837**	**$ 12,080,000**

		2023-24 Audited Actuals	2025-26 Original Draft Budget	2024-25 Estimated Actuals	2025-26 Recommended Budget
Disposal (8100030)					
52490	Other Professional Services (Potrero Hills)	$ 7,055,912	*$ 8,035,566*	$ 7,500,000	**$ 8,000,000**
Disposal Total		**$ 7,055,912**	***$ 8,035,566***	**$ 7,500,000**	**$ 8,000,000**

		2023-24 Audited Actuals	2025-26 Original Draft Budget	2024-25 Estimated Actuals	2025-26 Recommended Budget
Household Hazardous Waste (8100040)					
52335	Security Services	$ -	*$ 1,444*	$ -	**$ -**
52490	Other Professional Services	818,182	***1,000,000***	850,000	**1,000,000**
52525	Maintenance - Infrastructure/Land	-	*6,685*	-	**2,500**
52800	Communications/Telephone	114	*500*	200	**200**
52820	Printing & Binding	-	*1,000*	-	**-**
52840	Permits/License Fees	692	*2,517*	2,000	**2,000**
53120	Memberships/Certifications	2,000	*2,288*	2,000	**2,000**
53205	Utilities - Electric	4,491	*6,000*	5,000	**6,000**
53350	Maintenance Supplies	-	*4,456*	-	**-**
Household Hazardous Waste Total		**$ 825,479**	***$ 1,024,890***	**$ 859,200**	**$ 1,012,700**
Total Operating Expenditures		**$ 19,604,435**	***$ 23,125,847***	**$ 20,858,257**	**$ 23,291,700**

Napa Vallejo Waste Management Authority
Fiscal Year 2025 - 2026 Recommended Budget

Capital Improvement Budget

Devlin Road Transfer Station Capital Projects (8101000)

	2023-24 Audited Actuals	*2025-26 Original Draft Budget*	2024-25 Estimated Actuals	2025-26 Recommended Budget
DRTS C&D Building - 17810				
52100 Administration Services	$ 5,437	*$ 50,000*	$ 20,000	**$ 50,000**
52360 Construction Services	579,573	*12,000,000*	-	**35,200,000**
52145 Engineering Services	-	*1,250,000*	1,200,000	**3,200,000**
54325 Admin Long Term Debt		***2,000,000***		**-**
DRTS C&D Bldg - 17810	**$ 585,010**	***$ 15,300,000***	**$ 1,220,000**	**$ 38,450,000**
Devlin Road Transfer Station Roof 25801				
52100 Administration Services	$ -	*$ 5,000*	$ -	**$ 5,000**
52145 Engineering Services	-	*40,000*	-	**40,000**
55550 Capital Improvements	-	*500,000*	-	**500,000**
Devlin Road Transfer Station Roof 25801	**$ -**	***$ 545,000***	**$ -**	**$ 545,000**

American Canyon Landfill Capital Projects (8101010)

	2023-24 Audited Actuals	*2025-26 Original Draft Budget*	2024-25 Estimated Actuals	2025-26 Recommended Budget
ACSL Leachate Line Improvements - 25801				
52100 Administration Services	$ -	*$ -*	$ 5,000	$ -
52145 Engineering Services	-	*-*	100,000	-
52360 Construction Services	-	*-*	195,000	-
ACSL Leachate Line Improvements 25801	**$ -**	***$ -***	**$ 300,000**	**$ -**

**Note: Landfill Operating Budget includes a Flare Replacement Capital Asset of $85,000*

	2023-24 Audited Actuals	*2025-26 Original Draft Budget*	2024-25 Estimated Actuals	2025-26 Recommended Budget
Total Capital Improvement Expenditures	**$ 585,010**	***$ 15,845,000***	**$ 1,520,000**	**$ 38,995,000**
Total Expenditures	**$ 20,189,445**	***$ 38,970,847***	**$ 22,378,257**	**$ 62,286,700**

Revenue Projection

	2023-24 Audited Actuals	*2025-26 Original Draft Budget*	2024-25 Estimated Actuals	2025-26 Recommended Budget
45100 Interest Revenues	$ 670,087	*$ 1,070,597*	$ 900,000	**$ 900,000**
46260 Hauler Fees	22,088,238	***26,412,250***	23,103,000	**24,000,000**
47140 Recycling Revenues	62,510	*-*	-	-
47900 Miscellaneous Revenues	3,472	*20,000*	-	**20,000**
48100 Sale of Capital Assets	1,709,850	*-*	-	**-**
48500 Long Term Debt Proceeds	-	***22,000,000***	-	**24,000,000**
Total Revenue	**$ 24,534,157**	***$ 49,502,847***	**$ 24,003,000**	**$ 48,920,000**
Net Surplus (Deficit)	**$ 4,344,712**	***$ 10,532,000***	**$ 1,624,743**	**$ (13,366,700)**

Cash Reconciliation

	2023-24 Audited Actuals	*2025-26 Original Draft Budget*	2024-25 Estimated Actuals	2025-26 Recommended Budget
Total Cash Balance 6/30 *(accrual basis)*	**$ 30,899,461**		**$ 32,524,204**	**$ 19,157,504**
Allocation to Reserves				
Operating Reserve (Policy Min 2 Mos - Max 3 mos Operating)	3,267,406		3,476,376	3,881,950
Cash Reserves Restricted for PostClosure Liability	10,500,000		10,500,000	10,500,000
Capital Reserve (Policy Min $1,000,000 - Max $20,000,00)	17,132,055		18,547,828	4,775,554
Total Reserves	**$ 30,899,461**		**$ 32,524,204**	**$ 19,157,504**