

TEHAMA COUNTY SOLID WASTE MANAGEMENT AGENCY FULL BOARD (JPA II)



Board Chambers
727 Oak Street
Red Bluff, CA 96080
Special Meeting
8:30AM

AGENDA FOR MONDAY, JUNE 2, 2025

This meeting conforms to the Brown Act Open Meeting Requirements in that action and deliberations of the Tehama County Solid Waste Management Agency created to conduct the people's business are taken openly and that the people remain fully informed about the conduct of its business. Public Forum - Any member may address and ask questions of the agency relating to any matter within the jurisdiction, provided the matter is not on the Agency's agenda or pending before the Agency. All items posted on the agenda may be acted upon by the Board of Directors. However, no action or discussion shall be undertaken on any item not appearing on the posted agenda unless the action is an off-agenda emergency or as otherwise provided in Government Code §54954.2.

No action may be taken on any item not appearing on the agenda unless the action is otherwise authorized by the Government Code Section 54954.2(B). Typically, this applies to items meeting criteria as an off-agenda emergency. The Chair reserves the right to limit each Public Comment speaker to three (3) minutes. Disclosure of a speaker's identity is purely voluntary during the public comment period.

Chair: Kris Deiters

Vice Chair: Tom Walker

1. CALL TO ORDER

Roll Call

2. PLEDGE OF ALLEGIANCE

3. PUBLIC COMMENT

Remote public participation is available in one of the following ways: For audio and real-time commenting via phone: (530) 212-8376, conference code 933876. Press 5* to raise your hand to comment.

For live audio of the meeting: Go to: <https://tehamacounty.legistar.com/Calendar.aspx>

4. CONSENT

Minutes

1. **Recommended Approval of Minutes** [25-0949](#)

Full Board - Tehama County Solid Waste Management Agency - Regular - April 7, 2025 8:30AM

Warrant Register

2. **Warrants, May 2025** [25-0889](#)

Review and approve the warrants in the amount of \$26,252.10, as presented.

3. **Grant-Funded Warrants, May 2025** [25-0888](#)

Review and approve the Grant-Funded Warrants in the amount of \$8,579.57, as presented.

BUDGET

4. **FY 2024/2025 Quarterly Budget Update** [25-0895](#)

Review and approve the revised FY 2024/2025 Budget, as presented.

5. **Fiscal Year 2025/2026 Final Budget** [25-0894](#)

Review and approve the final FY 2025/2026 Budget, as presented.

REGULAR - LANDFILL ONLY

6. **Independent Audit Services** [25-0932](#)

Recommend the Board approve the proposal for JJACPA, Inc. to provide Independent Auditing Services for FY 2023/24, FY 2024/25, and FY 2025/26 in an amount not to exceed \$69,000 and authorize the Chair to sign the Agreement for Professional Services

7. **Hazardous Waste Fees Update** [25-0890](#)

a) Review and approve the Off-Contract Hazardous Waste Fees, as presented.

b) Review and approve the Updated Hazardous Waste Business Fees, as presented.

8. FY 2025/2026 Tipping Fee [25-0891](#)

Review and approve the Recommended FY 2025/2026 Tipping Fee Adjustment, as presented.

9. FY 2024/2025 Goals Update [25-1002](#)

This item is for informational purposes only. No further action is required.

10. FY 2025/2026 Goals [25-0893](#)

Review and approve the FY 2025/2026 Goals, as presented.

11. Monthly Update [25-0934](#)

This item is for informational purposes. No further action is required.

Board Matters

Board Matters is an opportunity for one Board member to present a topic to the Board of Directors and Agency staff, and allow the Board of Directors to express consensus that staff should be directed to address the issue and bring it back to the full Board of Directors as an agenda item. This is not a time for the Board to address the merits or express their opinions on the issue but solely to decide if staff should expend resources in researching and preparing documents for consideration at a public board meeting.

CLOSED SESSION**12. Closed Session** [25-1003](#)

a) CONFERENCE WITH REAL PROPERTY NEGOTIATORS
(Government Code Section 54956.8)

1) Property: APN 071-131-002

Agency Negotiator: Agency Manager Paul Freund

Negotiating Party: John and Amanda Patterson

Under Negotiation: Purchase

REPORTABLE ACTIONS FROM CLOSED SESSION

In compliance with the Americans with Disabilities Act, the Tehama County Solid Waste Management Agency will make available to members of the public any special assistance necessary to participate in this meeting. The public should contact the Agency Manager's office (530-528-1103) to make such a request. Notification 72 hours prior to the meeting will enable the Agency to make reasonable arrangements to ensure accessibility to this meeting.

This is an Equal Opportunity Program. Discrimination is prohibited by Federal Law. Complaints of discrimination may be filed with the Secretary of Agriculture, Washington, D.C. 20250.



Tehama County

Agenda Request Form

File #: 25-0949

Agenda Date: 6/2/2025

Agenda #: 1.

Recommended Approval of Minutes

Requested Action(s)

Full Board - Tehama County Solid Waste Management Agency - Regular - April 7, 2025 8:30AM

Financial Impact:

Background Information:



Chair: Kris Deiters

Vice Chair: Tom Walker

1. CALL TO ORDER

Roll Call

The meeting was called to order at 8:31am

Present Chairperson Kris Deiters, Director Matt Hansen, Director J.R. Gonzales, Director Patrick Hurton, Director Shelly Hargens, Director Lew Beitz, Director Mark Clement, Director Rob Burroughs, and Director Tom Walker

ABSENT Director Pati Nolen, Director Cody Strock, Director Jim Bacquet, and Director Greg Jones

2. PLEDGE OF ALLEGIANCE

3. PUBLIC COMMENT

Acting Agency Manager, Paul Freund, introduced new Recycling Program Analyst, Christian Garcia, and provided upcoming meeting dates.

4. CONSENT

A motion was made by Director Hansen, seconded by Director Gonzales, to APPROVED THE CONSENT AGENDA. The motion carried by the following vote:

RESULT: APPROVED THE CONSENT AGENDA
MOVER: Matt Hansen
SECONDER: J.R. Gonzales

AYES: Chairperson Deiters, Director Hansen, Director Gonzales, Director Hurton, Director Hargens, Director Beitz, Director Clement, Director Burroughs, and Director Walker

ABSENT: Director Nolen, Director Strock, Director Bacquet, and Director Jones

Minutes

1. Recommended Approval of Minutes

[25-0491](#)

1. Full Board - Tehama County Solid Waste Management Agency - Special - January 6, 2025 10:00AM
2. Full Board - Tehama County Solid Waste Management Agency - Special - March 17, 2025 9:00AM

Warrant Register

2. Warrants, March 2025 [25-0498](#)

Review and approve the warrants in the amount of \$26,585.06, as presented.

3. Grant-Funded Warrants, March 2025 [25-0499](#)

Review and approve the Grant-Funded Warrants in the amount of \$10,959.00, as presented.

BUDGET

4. FY 2024/25 Quarterly Budget Update [25-0489](#)

Review and approve the revised FY 2024/2025 budget, as presented.

RESULT: ADOPT

MOVER: Matt Hansen

SECONDER: Mark Clement

AYES: Chairperson Deiters, Director Hansen, Director Gonzales, Director Hurton, Director Hargens, Director Beitz, Director Clement, Director Burroughs, and Director Walker

ABSENT: Director Nolen, Director Strock, Director Bacquet, and Director Jones

REGULAR - LANDFILL ONLY

5. Agency Manager Employment Agreement [25-0550](#)

Review and approve the employment agreement between Paul Freund and the Tehama County Solid Waste Management Agency, as presented.

Tehama County Chief Administrator, Gabriel Hydrick, provided the highlights of the employee agreement for the Tehama County Solid Waste Management Agency Manager. Director Lew Beitz asked if there would be quarterly reviews.

RESULT: ADOPT

MOVER: Mark Clement

SECONDER: Tom Walker

AYES: Chairperson Deiters, Director Hansen, Director Gonzales, Director Hurton, Director Hargens, Director Beitz, Director Clement, Director Burroughs, and Director Walker

ABSENT: Director Nolen, Director Strock, Director Bacquet, and Director Jones

6. SB 1383 Regulation Review and Update [25-0566](#)

This item is for informational purposes, no action is required.

7. Fiscal Year 2025/2026 Preliminary Budget [25-0551](#)

Review and approve either option 1 of the preliminary FY 2025/2026 Budget with

funding the Organic Materials Program Coordinator or option 2 without funding the Organic Materials Program Coordinator, as presented.

Director Matt Hansen recommended to go with option 1.

RESULT: ADOPT

MOVER: Matt Hansen

SECONDER: Lew Beitz

AYES: Chairperson Deiters, Director Hansen, Director Gonzales, Director Hurton, Director Hargens, Director Beitz, Director Clement, Director Burroughs, and Director Walker

ABSENT: Director Nolen, Director Strock, Director Bacquet, and Director Jones

8. Independent Audit Services [25-0535](#)

Request authorization to issue a request for proposals for audit services for the annual financial statements of the Tehama County Solid Waste Management Agency for three fiscal years ending June 30, 2024 through June 30, 2026 with the bid opening to be held at 4:30PM on April 21, 2025 at the Tehama County Solid Waste Management Agency administrative office located at 20000 Plymire Road, Red Bluff, CA 96080.

RESULT: ADOPT

MOVER: J.R. Gonzales

SECONDER: Tom Walker

AYES: Chairperson Deiters, Director Hansen, Director Gonzales, Director Hurton, Director Hargens, Director Beitz, Director Clement, Director Burroughs, and Director Walker

ABSENT: Director Nolen, Director Strock, Director Bacquet, and Director Jones

9. Agency Purchasing Policy [25-0564](#)

Approve Resolution No. 04.07.2025.1 adopting the California Uniform Public Construction Cost Accounting Act and a Purchasing Policy, as presented.

Chair Kris Deiters inquired about the benefit of doing business with local vendors.

Director Rob Burroughs inquired for clarification on the spectrum of the area.

RESULT: ADOPT

MOVER: Rob Burroughs

SECONDER: Mark Clement

AYES: Chairperson Deiters, Director Hansen, Director Gonzales, Director Hurton, Director Hargens, Director Beitz, Director Clement, Director Burroughs, and Director Walker

ABSENT: Director Nolen, Director Strock, Director Bacquet, and Director Jones

10. Dissolve Petty Cash Fund [25-0536](#)

Approve the dissolution of the Agency's Petty Cash Fund.

RESULT: ADOPT

MOVER: Matt Hansen

SECONDER: Tom Walker

AYES: Chairperson Deiters, Director Hansen, Director Gonzales, Director Hurton, Director Hargens, Director Beitz, Director Clement, Director Burroughs, and Director Walker

ABSENT: Director Nolen, Director Strock, Director Bacquet, and Director Jones

11. Temporary Office Closure

[25-0537](#)

Recommend approval of a temporary Agency office closure to accommodate CalRecycle site visits.

RESULT: ADOPT

MOVER: Matt Hansen

SECONDER: Mark Clement

AYES: Chairperson Deiters, Director Hansen, Director Gonzales, Director Hurton, Director Hargens, Director Beitz, Director Clement, Director Burroughs, and Director Walker

ABSENT: Director Nolen, Director Strock, Director Bacquet, and Director Jones

12. 2024 Diversion Plan Annual Report

[25-0538](#)

Recommend approval of the 2024 Annual Report.

RESULT: ADOPT

MOVER: Matt Hansen

SECONDER: Rob Burroughs

AYES: Chairperson Deiters, Director Hansen, Director Gonzales, Director Hurton, Director Hargens, Director Beitz, Director Clement, Director Burroughs, and Director Walker

ABSENT: Director Nolen, Director Strock, Director Bacquet, and Director Jones

13. 2025 Waste Connections Diversion Plan

[25-0540](#)

Review and approve Waste Connections' proposed 2025 Diversion Plan.

RESULT: ADOPT

MOVER: Rob Burroughs

SECONDER: J.R. Gonzales

AYES: Chairperson Deiters, Director Hansen, Director Gonzales, Director Hurton, Director Hargens, Director Beitz, Director Clement, Director Burroughs, and Director Walker

ABSENT: Director Nolen, Director Strock, Director Bacquet, and Director Jones

14. Meeting Cancellation

[25-0542](#)

Request cancellation of the regularly scheduled June 5th Executive Committee meeting.

RESULT: ADOPT

MOVER: Mark Clement

SECONDER: Shelly Hargens

AYES: Chairperson Deiters, Director Hansen, Director Gonzales, Director Hurton, Director Hargens, Director Beitz, Director Clement, Director Burroughs, and Director Walker

ABSENT: Director Nolen, Director Strock, Director Bacquet, and Director Jones

15. Acting Agency Manager Update

[25-0552](#)

This item is for informational purposes only. No further action is required.

16. Outreach Update

[25-0568](#)

This item is for informational purposes, no action is required.

Discussion among those present regarding rechargeable power equipment battery recycling.

Board Matters

There were no Board matters brought up.

CLOSED SESSION

The Board convened Closed Session at 10:13AM.

17. Closed Session

[25-0543](#)

a) CONFERENCE WITH REAL PROPERTY NEGOTIATORS
(Government Code Section 54956.8)

1) Property: 3281 Hwy 99W, Corning, California; APN - 087-140-019
(Lease)

Agency Negotiator: Paul Freund

Negotiating Party: Diana Ramirez, WM

Under Negotiation: Terms of Lease

REPORTABLE ACTIONS FROM CLOSED SESSION

The Board adjourned Closed Session at 10:31AM. No reportable actions.

The Board adjourned the meeting at 10:32AM.

Approved by: _____

Chair - Kris Deiters

Tehama County Solid Waste Management Agency Full Board

By _____
Recording Secretary



Tehama County

Agenda Request Form

File #: 25-0889

Agenda Date: 6/2/2025

Agenda #: 2.

Warrants, May 2025

Requested Action(s)

Review and approve the warrants in the amount of \$26,252.10, as presented.

Financial Impact:

As listed.

Background Information:

TEHAMA COUNTY SOLID WASTE MANAGEMENT AGENCY

BOARD MEETING AGENDA ITEM

Monday, June 2, 2025

4045

Issue: Warrants	Backup: Yes
Petitioner: Paul Freund	Clerk Ref.#:
Recommendation: Approve Warrants as Presented	

FISCAL IMPACT:

Yes -	\$	26,252.10
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BACKGROUND:

ADMIN SERVICES	17,496.46		5/1/25-5/31/25
4/25/2025 APEX	825.00	NEW SOLID WASTE FIREWALL	1364195
4/25/2025 ULTIMATE BUILDING MAINTENANCE	475.00	APRIL SERVICES	18602
5/8/2025 FOOTHILL FIRE PROTECTION	145.00	QTR FIRE SPRINKLER INSPECTION	12516598
5/8/2025 SHARP SOLUTIONS	440.00	38-GAL BIO	SS50556
5/8/2025 HUNT & SONS	38.03	FUEL	445644
5/8/2025 MOORE & BOGENER	1,648.20	TELEPHONE/CORRESPOND/REVIEW	16038
5/13/2025 DELL TECHNOLOGIES	4,675.56	DOCK/WORKSTATION/MONITOR	10811592957
5/7/2025 CALCARD	245.99	OSHA TRAINING/PARKING	J388000 326/4045 CALCARD APR
5/7/2025 CALCARD	60.93	HOME DEPOT SUPPLIES	J388001-326/4045CALCARD APR
5/15/2025 COPY CENTER	20.83	POSTERS/LAMINATED SIGNS	24143
5/15/2025 DOCS MEDICAL	74.00	HEP TIER	65466
5/15/2025 ATT	93.18	3/12/25-4/11/25	23309280
5/6/2025 AMAZON	13.92	J387968-A-2504-18	J387968-A-2504-18

\$ 26,252.10

Grand Total

Respectfully Submitted,

Paul Freund, Solid Waste Management Agency Manager



Tehama County

Agenda Request Form

File #: 25-0888

Agenda Date: 6/2/2025

Agenda #: 3.

Grant-Funded Warrants, May 2025

Requested Action(s)

Review and approve the Grant-Funded Warrants in the amount of \$8,579.57, as presented.

Financial Impact:

As listed.

Background Information:

TEHAMA COUNTY SOLID WASTE MANAGEMENT AGENCY

MEETING AGENDA ITEM

Monday, June 2, 2025

Grant Expense

504

Issue: Warrants	Backup: Yes
Petitioner: Paul Freund	Clerk Ref. #:
Recommendation: Approve warrants as presented	

FISCAL IMPACT:

Yes -

\$ 8,579.57

04/29/25	INTERNATIONAL E-Z UP INC	2,416.37	STEEL SHELTER/ARTWORK	AAAQ519633
05/07/25	CALCARD	963.11	HOME DEPOT-REFRIGERATOR	J388002-326/50410 CALCARD
05/15/25	COPY CENTER	20.83	POSTERS/LAMINATED SIGNS	24143
05/16/25	SACRAMENTO RIVER DISCOVERY CEN	2,000.00	SRDC PLANT SALE	33
05/16/25	RED BLUFF CHAMBER OF COMMERCE	750.00	FARMERS MARKET SPOTLIGHT BOOTH	20222376

Sub Total

\$ 6,150.31

4/28/2025	CHRISTIAN GARCIA	\$ 955.32	25-Mar
4/29/2025	PAUL FREUND	\$ 1,473.94	25-Mar

Sub Total -GRANT HOURS

\$ 2,429.26

Respectfully Submitted,



Tehama County

Agenda Request Form

File #: 25-0895

Agenda Date: 6/2/2025

Agenda #: 4.

FY 2024/2025 Quarterly Budget Update

Requested Action(s)

Review and approve the revised FY 2024/2025 Budget, as presented.

Financial Impact:

Background Information:

Attached is a spreadsheet providing a summary of fourth quarter revenues and expenditures as of May 21, 2025.

Income

The FY 2024/2025 budget utilizes the following revenue sources and is expected to result in a contingency of \$171,210.32 (16.31%):

- Interest (440300) income is relative to federal interest rates. Pursuant to the guidance provided by the Tehama County Auditor-Controller for the purposes of budgeting interest income, interest revenue was predicted to yield approximately 2% for FY 2024/2025. The fourth quarter interest apportionment has not yet been posted.
- Gate Fees (461001), which are budgeted based on a flat monthly fee of \$70,000 per month for FY 2024/2025, represent 10 months of gate fee revenues.
- Hazardous Waste Fees (461005) represents HHW business fees, donations made to the used oil collection facility (ABOPS) and Ag Oil Facility. The third quarter PaintCare reimbursement for our REAP paint reuse program has not been received yet.
- Miscellaneous Revenue (471120) includes grazing lease fees, and other small amounts of revenue. A new grazing lease began January 6, 2025, resulting in slightly lower revenue for the first year of the lease.
- Interfund Revenue (461070) is reimbursed labor costs for grant-related work.
- Fund Balance Available (301900) income utilizes available funds from previous fiscal years as a funding source. This has not been utilized for FY 24/25 due to salary savings.

Expenses

Expenses are projected as described below.

- Salary/Wages (510100), PERS (510200), OASDI (510210), Group Insurance (510300), and Unemployment Insurance (510310) take into consideration normal step increases at anniversary dates, the resignation of Recycling Program Analyst II, untimely passing of the Agency Manager, and recruitment of replacement employees.

- Pay in Lieu/Misc Payouts (51015) includes payment for accrued vacation or Personal Time Off.

- PERS Unfunded Liability and ADP Misc PERS Unfunded are the Agency's portion of the PERS unfunded liability, currently at \$49,197.40 for FY 2024/25, and an additional discretionary payment to pay down the unfunded PERS loan balance faster.

- Workers Compensation (510400) rates decreased slightly.

- Property, Crime, Liability, and Pollution Insurance (531500) includes payment of crime, liability and pollution coverage.

- Maintenance of Equipment (53170) includes typical maintenance of equipment, setting up new computers, as well as repairs to the Agency's forklift at the Corning HHW Facility.

- Maintenance Structures-Improvement of Grounds (53180) takes into consideration the cost of maintaining the fire suppression systems at the Agency's two Household Hazardous Waste facilities, as well as anticipated upgrades to the Corning HHW Facility.

- Membership and Dues (53200) includes membership to the Rural Counties' Environmental Services Joint Powers Authority and Solid Waste Association of North America.

- Misc Expense (53210) is budgeted at \$16,000. This expense account is utilized for Board per diem compensation for meeting attendance.

- Office Expense includes typical office supplies and a monthly lease payment for a multifunction copier.

- Professional/Special Services (53230) is budgeted for \$83,528.40. Expenses to be funded through current year gate fees include attorney fees, independent audit costs have increased to reflect the amount in the proposed Audit Services Agreement included in this agenda, use of personnel at the Tehama County Auditor-Controller's office for various accounting services, an administrative fee pursuant to the agreement between the Agency and the County, Lawrence and Associates assistance with upgrades to the Corning HHW Facility is no longer needed in FY 24/25 and has been removed, and janitorial services. Below is an itemized breakout of budgeted expenses:

	FY 24/25	As of 5/21/25
Attorney Fees	\$15,000	\$10,029.90
Accounting Services Agreement	\$10,000	\$5,968.51
Administration Fees	\$23,013	\$23,013.00

Audit	\$23,000	\$0.00
Lawrence & Associates	\$1,000	\$0.00
Miscellaneous	\$2,000	\$595.89
Janitorial Services	\$6,000	\$5,225.00
Express Employment Professionals	\$3,515.40	\$2,312.13
Total	\$83,528.40	\$47,144.43

Employee Travel/Training (53290) and Transportation (53291) includes typical travel, training, and fuel costs.

- Utilities (53300) reflects anticipated costs for PG&E, Hue & Cry, and fire alarm maintenance, monitoring and testing.

- Hazardous Waste Disposal (558007) is budgeted at \$150,000. Total disposal costs increased January 1, 2025 as part of the new agreement with ACTenviro. Staff have increased this budget category by \$10,000 to reflect the cost increase.

-Litter Abatement/Illegal Dumping funds illegal dumping on public roads outside of Baker and Plymire and also supports AB 109 illegal dumping clean-up costs in the community.

As of May 21, 2025, revenues exceed expenditures by \$261,781.22. Income is 85.01% of projected revenue for the year. Expenditures are 71.78% of projected expenditures for the year. As of May 19, 2025 the Agency has a retained earnings balance of \$1,380,606.47.

Respectfully submitted,

Paul Freund

FY 2024/2025 Revised Budget					
Tehama County Solid Waste Management Agency					
	Approved FY 24/25 Revised Budget	Recommended FY 24/25 Revised Budget	Difference	As of 5/21/25	As a Percentage
Fund 220 - 4045					
Income					
440300 - Interest	20,000.00	143,000.00	-123000.00	142,933.39	99.95%
461001 - Gate Fees	840,000.00	840,000.00	0.00	700,000.00	83.33%
461005 - Hazardous Waste Fees	10,000.00	10,000.00	0.00	10,444.81	104.45%
471120 - Misc. Revenue	1,862.25	1,862.25	0.00	4,118.64	221.16%
461070 - Interfund Revenue	25,000.00	25,000.00	0.00	34,971.12	139.88%
301900 - Fund Balance Available	30,000.00	30,000.00	0.00	0.00	0.00%
Total Income	926,862.25	1,049,862.25	-123000.00	892,467.96	85.01%
Expenses					
51010 - Salary & Wages	200,680.25	200,680.25	0.00	159916.84	79.69%
51011 - Extra Help	0.00	0.00	0.00	0.00	0.00%
51012 - Overtime Compensation	500.00	500.00	0.00	273.56	54.71%
51015 - Pay in Lieu/Misc Payouts	15,100.00	15,100.00	0.00	15,056.67	99.71%
51022 - PERS Unfunded Liability	49,197.40	49,197.40	0.00	49,197.40	100.00%
51024 - ADP Misc PERS Unfunded	14,720.02	14,720.02	0.00	14,720.02	100.00%
51020 - PERS Retirement	26,544.78	26,544.78	0.00	15,309.72	57.68%
51021 - OASDI	21,086.28	21,086.28	0.00	13,370.06	63.41%
51030 - Group Insurance	73,404.94	73,404.94	0.00	39,409.50	53.69%
51031 - Unemployment Insurance	544.56	544.56	0.00	352.71	64.77%
51040 - Workers Compensation	18,120.30	18,120.30	0.00	17,957.25	99.10%
51050 - Deferred Comp Match	4,800.00	4,800.00	0.00	1,114.29	23.21%
53120 - Communications	4,895.00	4,895.00	0.00	1,463.54	29.90%
53150 - Insurance	70,000.00	70,000.00	0.00	69,887.31	99.84%
53170 - Maintenance of Equip	16,500.00	16,500.00	0.00	6,092.97	36.93%
53180 - Maint. Struct-Imprv Grounds	21,000.00	21,000.00	0.00	3,674.22	17.50%
53200 - Membership & Dues	7,650.00	7,650.00	0.00	7,304.21	95.48%
53210 - Misc Expense	16,000.00	16,000.00	0.00	7,600.00	47.50%
53220 - Office Expense	5,500.00	5,500.00	0.00	3,592.19	65.31%
53230 - Professional/Special Services*	83,528.40	83,528.40	0.00	46,669.43	55.87%
53240 - Publication/Legal Notices	1,000.00	1,000.00	0.00	50.00	5.00%
53280 - Special Departmental Expense	15,000.00	15,000.00	0.00	2,971.68	19.81%
53290 - Employee Travel/Training Expense	3,000.00	3,000.00	0.00	-79.01	-2.63%
53291 - Transportation	2,000.00	2,000.00	0.00	728.03	36.40%
53300 - Utilities	10,080.00	10,080.00	0.00	6,279.66	62.30%
53800 - Internal Assets	0.00	8,000.00	8000.00	3,324.44	41.56%
55048 - Taxes and Assessments	1,700.00	1,800.00	100.00	1,749.40	97.19%
558007 - Hazardous Waste Disposal	150,000.00	150,000.00	0.00	113,328.84	75.55%
558008 - Litter Abatement/Illegal Dumping	38,000.00	38,000.00	0.00	29,371.81	77.29%
57603 - Computers	8,000.00	0.00	-8000.00	0.00	0.00%
Total Operating Budget	878,551.93	878,651.93		630,686.74	71.78%
Contingency (Operating Loss)	48,310.32	171,210.32		261,781.22	
Contingeny (based on percent income)	5.21%	16.31%			0



Tehama County

Agenda Request Form

File #: 25-0894

Agenda Date: 6/2/2025

Agenda #: 5.

Fiscal Year 2025/2026 Final Budget

Requested Action(s)

Review and approve the final FY 2025/2026 Budget, as presented.

Financial Impact:

Background Information:

Attached is the recommended final budget for fiscal year 2025/2026.

Below is a description of major changes in revenues and expenses as compared to the preliminary approved FY 2025/2026 budget:

Income

The proposed FY 2025/2026 budget utilizes the following revenue sources and would result in a contingency of \$42,503.83 (4.43%):

- Interest (440300) income is relative to federal interest rates. The Agency follows the guidance provided by the Tehama County Auditor-Controller for the purposes of budgeting interest income. The recommendation from the Auditor-Controller is a 2% interest rate.
- Gate Fees (461001) have been budgeted based on a flat fee. Despite the fact that expenses are projected to increase over FY 2024/2025 due to changes listed in this narrative, staff is not recommending an increase in the monthly fee of \$70,000 due to the increase in the tipping fee as a result of the new operations contract. FY 2024/2025 resulted in a revenue surplus due to the Recycling Program Analyst position vacant for four months and the very sad unexpected death of the Agency Manager. Staff is proposing to use a small portion of the surplus to mitigate further tipping fee increases at this time. The Agency has a healthy retained earnings balance. Most increases listed in the proposed budget are outside of the Agency's control, with very few exceptions.
- Hazardous Waste Fees (461005) includes PaintCare reimbursements for managing paint reuse and reimbursement for home-generated sharps disposal. A small amount of revenue is also attributed to household hazardous waste business fees.
- Miscellaneous Revenue (471120) generally includes grazing lease fees, and other small amounts of revenue.
- Interfund Revenue (461070) is reimbursed salary/wages for direct labor on grant-related work.

-Fund Balance Available (301900) income utilizes available funds from previous fiscal years as a funding source.

Expenses

Expenses would increase \$39,178.24 over the previous fiscal year, as described below.

- Salary/Wages (510100), Overtime (510120), PERS (510200), OASDI (510210), Group Insurance (510300), and Unemployment Insurance (510310) take into consideration normal step increases at anniversary dates and the current employer PERS contribution rate. The Agency no longer funds a second Recycling Program Analyst I/II. This position will be removed when the Agency transitions to an internal staffing structure.
- Pay in Lieu/Misc Payouts (51015) - Of current Agency staff, one staff member elected to receive payment for accrued vacation or Personal Time Off.
- PERS Unfunded Liability and ADP Misc PERS Unfunded are the Agency's portion of the PERS unfunded liability, currently at \$48,469.14 for FY 2025/26, and an additional discretionary payment to pay down the unfunded PERS loan balance faster. There will be some fluctuation in the Agency's annual payment as it is based upon the prior year's actual PERS payroll.
- Workers Compensation (510400) rates are expected to increase; however, the actual rate was unknown at the time this agenda item was prepared. As such, staff assumed a 10% increase over FY 2024/2025.
- Property, Crime, Liability, and Pollution Insurance (531500) includes an anticipated 25% increase in property liability premium over FY 2024/2025.
- Maintenance of Equipment (53170) includes typical maintenance of equipment.
- Maintenance Structures-Improvement of Grounds (53180) takes into consideration the cost of maintaining the fire suppression systems at the Agency's two Household Hazardous Waste facilities.
- Membership and Dues (53200) includes membership to the Rural Counties' Environmental Services Joint Powers Authority, Solid Waste Association of North America, California Association of Recycling Market Development Zones and California Product Stewardship Council.
- Misc Expense (53210) is budgeted at \$16,000. This expense account is utilized for Board per diem compensation for meeting attendance.
- Office Expense includes typical office supplies and a monthly lease payment for a multifunction copier.
- Professional/Special Services (53230) is proposed to be budgeted for \$90,246. Expenses to be funded through current year franchise fees include attorney fees, independent audit costs, use of personnel at the Tehama County Auditor-Controller's office for various accounting services, and an administrative fee pursuant to the agreement between the Agency and the County. The administrative fee between the Agency and the County increased slightly over FY 2024/2025. The independent

audit budget has been increased to reflect the amount to hire a new independent auditor, per the proposed Audit Services Agreement included in this agenda. Below is an itemized breakout of budgeted expenses:

	FY 24/25	FY 25/26
Attorney Fees	\$15,000	\$15,000
Accounting Services Agreement	\$10,000	\$10,000
Administration Fees	\$23,013	\$24,246
Audit	\$15,000	\$23,000
Lawrence & Associates	\$9,000	\$10,000
Miscellaneous	\$2,000	\$2,000
Janitorial Services	\$6,000	\$6,000
Express Employment Professionals	\$3,515.40	\$0.00
Total	\$83,528.40	\$90,246

- Special Departmental Expense has been decreased slightly for any remaining work needed to finish transitioning the 4Rs Kids Exhibit from the bus to the trailer.

- Employee Travel/Training and Transportation (53290 and 53291) is expected to remain the same for FY 2025/26 and includes typical travel, training, and fuel costs.

- Utilities (53300) reflects anticipated costs for PG&E, Hue & Cry, and fire alarm maintenance, monitoring and testing.

- Hazardous Waste Disposal (558007) is proposed to be budgeted at \$160,000. This was increased to reflect the new rates under the current agreement for services that expires December 31st, 2027.

- Litter Abatement/Illegal Dumping funds illegal dumping on roads outside of Baker and Plymire and also supports AB 109 illegal dumping clean-up costs in the community. Pursuant to the Agency's policy, \$12,000 is allocated to PATH and the remainder is available to fund waste disposal resulting from cleanups on public land.

FY 2025/2026 Recommended Budget			
Tehama County Solid Waste Management Agency			
Fund 220 - 4045	Recommended FY 25/26 Budget	Approved FY 24/25 Revised Budget	Difference
Income			
440300 - Interest	20,000.00	20,000.00	0.00
461001 - Gate Fees	840,000.00	840,000.00	0.00
461005 - Hazardous Waste Fees	8,000.00	10,000.00	-2000.00
471120 - Misc. Revenue	2,234.00	1,862.25	371.75
461070 - Interfund Revenue	30,000.00	25,000.00	5000.00
301900 - Fund Balance Available	60,000.00	30,000.00	30000.00
Total Income	960,234.00	926,862.25	33371.75
			0.00
Expenses			0.00
51010 - Salary & Wages	256,142.56	200,680.25	55462.31
51011 - Extra Help	0.00	0.00	0.00
51012 - Overtime Compensation	500.00	500.00	0.00
51015 - Pay in Lieu/Misc Payouts	1,022.20	15,100.00	-14077.80
51022 - PERS Unfunded Liability	48,469.14	49,197.40	-728.26
51024 - ADP Misc PERS Unfunded	14,245.07	14,720.02	-474.95
51020 - PERS Retirement	24,996.41	26,544.78	-1548.37
51021 - OASDI	19,968.39	21,086.28	-1117.89
51030 - Group Insurance	76,592.74	73,404.94	3187.80
51031 - Unemployment Insurance	515.33	544.56	-29.23
51040 - Workers Compensation	19,932.33	18,120.30	1812.03
51050 - Deferred Comp Match	4,800.00	4,800.00	0.00
53120 - Communications	4,895.00	4,895.00	0.00
53150 - Insurance	80,000.00	70,000.00	10000.00
53170 - Maintenance of Equip	10,000.00	16,500.00	-6500.00
53180 - Maint. Struct-Imprv Grounds	6,000.00	21,000.00	-15000.00
53200 - Membership & Dues	7,650.00	7,650.00	0.00
53210 - Misc Expense	16,000.00	16,000.00	0.00
53220 - Office Expense	5,000.00	5,500.00	-500.00
53230 - Professional/Special Services*	90,246.00	83,528.40	6717.60
53240 - Publication/Legal Notices	1,000.00	1,000.00	0.00
53280 - Special Departmental Expense	10,000.00	15,000.00	-5000.00
53290 - Employee Travel/Training Expense	3,000.00	3,000.00	0.00
53291 - Transportation	2,000.00	2,000.00	0.00
53300 - Utilities	10,080.00	10,080.00	0.00
53800 - Internal Assets	4675.00	0.00	4675.00
55048 - Taxes and Assessments	2,000.00	1,700.00	300.00
558007 - Hazardous Waste Disposal	160,000.00	150,000.00	10000.00
558008 - Litter Abatement/Illegal Dumping	38,000.00	38,000.00	0.00
57603 Computers	0.00	8,000.00	-8000.00
Total Operating Budget	917,730.17	878,551.93	39178.24
Contingency (Operating Loss)	42,503.83	48,310.32	
Contingeny (based on percent income)	4.43%	5.21%	



Tehama County

Agenda Request Form

File #: 25-0932

Agenda Date: 6/2/2025

Agenda #: 6.

Independent Audit Services

Requested Action(s)

Recommend the Board approve the proposal for JJACPA, Inc. to provide Independent Auditing Services for FY 2023/24, FY 2024/25, and FY 2025/26 in an amount not to exceed \$69,000 and authorize the Chair to sign the Agreement for Professional Services

Financial Impact:

\$23,000 per fiscal year.

Background Information:

Donald R. Reynolds provided independent audit services to the Agency beginning with FY 2011/12. In 2023, the Board directed staff to extend the contract with Don Reynolds for independent auditing services for an additional three years, which was set to expire after the FY 2024/2025 audit. Unfortunately, Don Reynolds gave the Agency notice of his retirement and cannot provide audit services for FY 2023/24 and FY 2024/25.

The Agency released an RFP for independent audit services on April 7, 2025 and did not receive any proposals. The Agency released a second RFP on April 22, 2025 and did not receive any proposals. After consulting with member jurisdictions and Agency Counsel, the Agency Manager sent the RFP to several firms that have done work for our member jurisdictions.

The Agency received a single proposal from JJACPA, Inc., who is currently under contract with the City of Corning. Included in your agenda packet is the agreement from JJACPA, Inc.

AGREEMENT FOR PROFESSIONAL SERVICES

THIS AGREEMENT for Professional Services ("Agreement") is made as of the Agreement Date set forth below by and between the TEHAMA COUNTY SOLID WASTE MANAGEMENT AGENCY, a joint powers agency created and existing as a public entity under the laws of the State of California ("the Agency"), and JJACPA, INC. (the "Contractor").

In consideration of the services to be rendered, the sums to be paid, and each and every covenant and condition contained herein, the parties hereto agree as follows:

OPERATIVE PROVISIONS

1. SERVICES.

The Contractor shall provide those audit services described in Attachment "A", Provision A-1. Contractor shall provide said services at the time, place and in the manner specified in Attachment "A", Provisions A-2 through A-3.

2. TERM.

Commencement Date: June 4, 2025

Termination Date: June 30, 2027

3. PAYMENT.

Agency shall pay Contractor for services rendered pursuant to this Agreement at the time and in the amount set forth in Attachment "B". The payment specified in Attachment "B" shall be the only payment made to Contractor for services rendered pursuant to this Agreement. Contractor shall submit all billings for said services to Agency in the manner specified in Attachment "B".

4. FACILITIES, EQUIPMENT AND OTHER MATERIALS AND OBLIGATIONS OF AGENCY.

Contractor shall, at its sole cost and expense, furnish all facilities, equipment, and other materials which may be required for furnishing services pursuant to this Agreement, except as provided in this paragraph. Agency shall furnish Contractor only those facilities, equipment, and other materials and shall perform those obligations listed in Attachment "A".

5. ADDITIONAL PROVISIONS.

Those additional provisions unique to this Agreement are set forth in Attachment "C".

6. GENERAL PROVISIONS.

The general provisions set forth in Attachment "D" are part of this Agreement. Any

inconsistency between said general provisions and any other terms or conditions of this Agreement shall be controlled by the other terms or conditions insofar as the latter are inconsistent with the general provisions.

7. DESIGNATED REPRESENTATIVES.

The Agency Manager is the designated representative of the Agency and will administer this Agreement for the Agency. Joseph Arch is the authorized representative for Contractor. Changes in designated representatives shall occur only by advance written notice to the other party.

8. ATTACHMENTS.

All attachments referred to herein are attached hereto and by this reference incorporated herein. Attachments include:

Attachment A - Services
Attachment B - Payment
Attachment C - Additional Provisions
Attachment D - General Provisions


9. AGREEMENT DATE: The Agreement Date is June 2nd, 2025

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day here first above written.

"AGENCY"

"CONTRACTOR"

By _____
Kris Deiters, Chair



Joseph J Arch, CPA

Date: _____

Date May 27, 2025

ATTEST: _____

ATTACHMENT A

A.1 SCOPE OF SERVICES AND DUTIES.

The services to be provided by Contractor and the scope of Contractor's duties include the following:

Audit services for the annual financial statements of the TEHAMA COUNTY SOLID WASTE MANAGEMENT AGENCY, as more generally described in the Proposal to Provide Independent Auditing Services attached hereto as Exhibit "1".

A.2. TIME SERVICES RENDERED.

Work will begin by June 4, 2025. Thereafter, Contractor shall perform services in a diligently and timely manner. Each audit will be performed in a "time is of the essence" manner once all documentation and requested items are received by the Contractor.

A.3. MANNER SERVICES ARE TO BE PERFORMED.

As an independent Contractor, Contractor shall be responsible for providing services and fulfilling obligations hereunder in a professional manner. Agency shall not control the manner of performance.

A.4. FACILITIES FURNISHED BY AGENCY

Copies of existing records and supporting documentation as necessary to perform all work.

ATTACHMENT B

PAYMENT

Agency shall pay Contractor as follows:

B.1 BASE CONTRACT FEE. Agency shall pay Contractor a contract fee not to exceed the amounts shown, as follows:

	2024	2025	2026
All inclusive maximum fee for the audit of the general purpose financial statements, including applicable Yellow Book procedures and preparation of all required reports	\$23,000	\$23,000	\$23,000

Fees will be charged and payable at the following rates:

	2024	2025	2026
Proprietor, Audit Manager	\$250	\$250	\$250
Supervisors	\$200	\$200	\$200
Senior Staff Accountant	\$150	\$150	\$150
Junior Staff Accountant	\$125	\$125	\$125
Clerical	\$100	\$100	\$100

Contractor shall submit requests for payment (“Invoice”) on a monthly basis, invoicing for all work completed and delivered to the Auditor prior to the issuance of such Invoice. Invoice shall be substantially in the form of the invoice approved by Agency. Payment shall be made within 30 days after the invoice is submitted to and accepted by the Agency. In no event shall total compensation paid to Contractor under this Agreement exceed the amount stated.

ATTACHMENT C
ADDITIONAL PROVISIONS

[NONE]

ATTACHMENT D

GENERAL PROVISIONS

D.1 INDEPENDENT CONTRACTOR. For all purposes arising out of this Agreement, Contractor shall be an independent Contractor and Contractor and each and every employee, agent, servant, partner, and shareholder of Contractor (collectively referred to as "The Contractor") shall not be, for any purpose of this Agreement, an employee of Agency. Furthermore, this Agreement shall not under any circumstance be construed or considered to be a joint powers agreement as described in *Government Code* Section 6000, et seq., or otherwise. As an independent Contractor, the following shall apply:

D.1.1 Contractor shall determine the method, details and means of performing the services to be provided by Contractor as described in this Agreement.

D.1.2 Contractor shall be responsible to Agency only for the requirements and results specified by this Agreement and, except as specifically provided in this Agreement, shall not be subject to Agency's control with respect to the physical actions or activities of Contractor in fulfillment of the requirements of this Agreement.

D.1.3 Contractor shall be responsible for its own operating costs and expenses, property and income taxes, workers' compensation insurance and any other costs and expenses in connection with performance of services under this Agreement.

D.1.4 Contractor is not, and shall not be, entitled to receive from or through Agency, and Agency shall not provide or be obligated to provide the Contractor with workers' compensation coverage, unemployment insurance coverage or any other type of employee or worker insurance or benefit coverage required or provided by any federal, state or local law or regulation for, or normally afforded to, any employee of Agency.

D.1.5 The Contractor shall not be entitled to have Agency withhold or pay, and Agency shall not withhold or pay, on behalf of the Contractor any tax or money relating to the Social Security Old Age Pension Program, Social Security Disability Program or any other type of pension, annuity or disability program required or provided by any federal, state or local law or regulation for, or normally afforded to, an employee of Agency.

D.1.6 The Contractor shall not be entitled to participate in, or receive any benefit from, or make any claim against any Agency fringe benefit program including, but not limited to, Agency's pension plan, medical and health care plan, dental plan, life insurance plan, or other type of benefit program, plan or coverage designated for, provided to, or offered to Agency's employees.

D.1.7 Agency shall not withhold or pay on behalf of Contractor any federal, state or local tax including, but not limited to, any personal income tax owed by Contractor.

D.1.8 The Contractor is, and at all times during the term of this Agreement shall represent and conduct itself as, an independent Contractor and not as an employee of Agency.

D.1.9 Contractor shall not have the Agency, express or implied, to act on behalf of, bind

or obligate the Agency in any way without the written consent of the Agency.

D.2 LICENSES, PERMITS, ETC. Contractor represents and warrants to Agency that it has all licenses, permits, qualifications, and approvals of whatsoever nature which are legally required for Contractor to practice its profession. Contractor represents and warrants to Agency that Contractor shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this Agreement any licenses, permits, and approvals which are legally required for Contractor to practice its profession at the time the services are performed.

D.3 CHANGE IN STATUTES OR REGULATIONS. If there is a change of statutes or regulations applicable to the subject matter of this Agreement, both parties agree to be governed by the new provisions, unless either party gives notice to terminate pursuant to the terms of this Agreement.

D.4 TIME. Contractor shall devote such time to the performance of services pursuant to this Agreement as may be reasonably necessary for the satisfactory performance of Contractor's obligations pursuant to this Agreement. Neither party shall be considered in default of this Agreement to the extent performance is prevented or delayed by any cause, present or future, which is beyond the reasonable control of the party.

D.5 INSURANCE.

D.5.1 Prior to rendering services provided by the terms and conditions of this Agreement, Contractor shall acquire and maintain during the term of this Agreement insurance coverage through and with an insurer acceptable to Agency, naming the Agency and Agency's officers, employees, agents and independent Contractors as additional insured (hereinafter referred to as "the insurance"). The insurance shall contain the coverage indicated by the checked items below.

 X **D.5.1.1** Comprehensive general liability insurance including comprehensive public liability insurance with minimum coverage of Two Million Dollars (\$2,000,000) per occurrence and with not less than Two Million Dollars (\$2,000,000) aggregate; Contractor shall insure both Agency and Contractor against any liability arising under or related to this Agreement.

 X **D.5.1.2** During the term of this Agreement, Contractor shall maintain in full force and effect a policy of professional errors and omissions insurance with policy limits of not less than Two Million Dollars (\$2,000,000) per incident and Two Million Dollars (\$2,000,000) annual aggregate, with deductible or self-insured portion not to exceed Two Thousand Five Hundred Dollars (\$2,500).

 X **D.5.1.3** Comprehensive automobile liability insurance with minimum coverage of One Hundred Thousand Dollars (\$100,000) per occurrence and with not less than One Hundred Thousand Dollars (\$100,000) on reserve in the aggregate, with combined single limit including owned, non-owned and hired vehicles.

 X **D.5.1.4** Workers' Compensation Insurance coverage for all Contractor employees and other persons for whom Contractor is responsible to provide such insurance coverage, as provided by Division 4 and 4.5 of the *Labor Code*.

D.5.2 The limits of insurance herein shall not limit the liability of the Contractor hereunder.

D.5.3 In respect to any insurance herein, if the aggregate limit available becomes less than that required above, other excess insurance shall be acquired and maintained immediately. For the purpose of any insurance term of this Agreement, "aggregate limit available" is defined as the total policy limits available for all claims made during the policy period.

D.5.4 The insurance shall include an endorsement that no cancellation or material change adversely affecting any coverage provided by the insurance may be made until twenty (20) days after written notice is delivered to Agency.

D.5.5 The insurance policy forms, endorsements and insurer(s) issuing the insurance shall be satisfactory to Agency at its sole and absolute discretion. The amount of any deductible payable by the insured shall be subject to the prior approval of the Agency and the Agency, as a condition of its approval, may require such proof of the adequacy of Contractor's financial resources as it may see fit.

D.5.6 Prior to Contractor rendering services provided by this Agreement, and immediately upon acquiring additional insurance, Contractor shall deliver a certificate of insurance describing the insurance coverages and endorsements to the Agency.

D.5.7 Contractor shall not render services under the terms and conditions of this Agreement unless each type of insurance coverage and endorsement is in effect and Contractor has delivered the certificate(s) of insurance to Agency as previously described. If Contractor shall fail to procure and maintain said insurance, Agency may, but shall not be required to, procure and maintain the same, and the premiums of such insurance shall be paid by Contractor to Agency upon demand. The policies of insurance provided herein which are to be provided by Contractor shall be for a period of not less than one year, it being understood and agreed that twenty (20) days prior to the expiration of any policy of insurance, Contractor will deliver to Agency a renewal or new policy to take the place of the policy expiring.

D.5.8 Agency shall have the right to request such further coverages and/or endorsements on the insurance as Agency deems necessary, at Contractor's expense. The amounts, insurance policy forms, endorsements and insurer(s) issuing the insurance shall be satisfactory to Agency in its sole and absolute discretion.

D.5.9 Any subcontractor(s), independent contractor(s) or any type of agent(s) performing or hired to perform any term or condition of this Agreement on behalf of Contractor, as may be allowed by this Agreement (hereinafter referred to as the "SECONDARY PARTIES"), shall comply with each term and condition of this Section D.5 entitled "INSURANCE". Furthermore, Contractor shall be responsible for the SECONDARY PARTIES' acts and satisfactory performance of the terms and conditions of this Agreement.

D.6 INDEMNITY. Contractor shall defend, indemnify, and hold harmless Agency, its elected and appointed councils, boards, commissions, officers, agents, and employees from any liability for damage or claims for damage for any economic loss or personal injury, including death, as well as for property damage, which may arise from the intentional or negligent acts or

omissions of Contractor in the performance of services rendered under this Agreement by Contractor, or any of Contractor's officers, agents, employees, contractors, or subcontractors.

D.7 CONTRACTOR NOT AGENT. Except as Agency may specify in writing, Contractor shall have no Agency, express or implied, to act on behalf of Agency in any capacity whatsoever as an agent. Contractor shall have no Agency, express or implied, pursuant to this Agreement to bind Agency to any obligation whatsoever.

D.8 ASSIGNMENT PROHIBITED. Contractor may not assign any right or obligation pursuant to this Agreement. Any attempted or purported assignment of any right or obligation pursuant to this Agreement shall be void and of no legal effect.

D.9 PERSONNEL. Contractor shall assign only competent personnel to perform services pursuant to this Agreement. In the event that Agency, in its sole discretion at any time during the term of this Agreement, desires the removal of any person or persons assigned by Contractor to perform services pursuant to this Agreement, Contractor shall remove any such person immediately upon receiving written notice from Agency of its desire for removal of such person or persons.

D.10 STANDARD OF PERFORMANCE. Contractor shall perform all services required pursuant to this Agreement in the manner and according to the standards observed by a competent practitioner of the profession in which Contractor is engaged. All products of whatsoever nature which Contractor delivers to Agency pursuant to this Agreement shall be prepared in a first class and workmanlike manner and shall conform to the standards of quality normally observed by a person practicing in Contractor's profession.

D.11 POSSESSORY INTEREST. The parties to this Agreement recognize that certain rights to property may create a "possessory interest", as those words are used in the *California Revenue and Taxation Code* (107). For all purposes of compliance by Agency with Section 107.6 of the *California Revenue and Taxation Code*, this recital shall be deemed full compliance by the Agency. All questions of initial determination of possessory interest and valuation of such interest, if any, shall be the responsibility of the Agency Assessor and the contracting parties hereto. A taxable possessory interest may be created by this, if created, and the party in whom such an interest is vested will be subject to the payment of property taxes levied on such an interest.

D.12 TAXES. Contractor hereby grants to the Agency the Agency to deduct from any payments to Contractor any Agency imposed taxes, fines, penalties and related charges which are delinquent at the time such payments under this Agreement are due to Contractor.

D.13 TERMINATION. Agency shall have the right to terminate this Agreement at any time by giving notice in writing of such termination to Contractor. In the event Agency gives notice of termination, Contractor shall immediately cease rendering service upon receipt of such written notice and the following shall apply:

D.13.1 In the event that Agency terminates this Agreement Agency shall pay Contractor the reasonable value of services rendered by Contractor to the date of termination pursuant to this Agreement not to exceed the amount documented by Contractor and approved by Agency as work accomplished to date. Further provided, however, Agency shall not in any manner be liable for lost profits which might have been

made by Contractor had Contractor completed the services required by this Agreement. In this regard, Contractor shall furnish to Agency such financial information as in the judgment of the Agency is necessary to determine the reasonable value of the services rendered by Contractor. In the event of a dispute as to the reasonable value of the services rendered by Contractor, the decision of the Agency shall be final. The foregoing is cumulative and does not affect any right or remedy which Agency may have in law or equity.

D.13.2 Contractor may terminate its services under this Agreement upon thirty (30) working days written notice to the Agency, without liability for damages, if Contractor is not compensated according to the provisions of the Agreement or upon any other material breach of the Agreement by Agency, provided that Contractor has first provided Agency with a written notice of any alleged breach, specifying the nature of the alleged breach and providing not less than ten (10) working days within which the Agency may cure the alleged breach.

D.14 OWNERSHIP OF INFORMATION. Contractor agrees to deliver reproducible copies of specific documents as requested by Agency personnel or Board members up to and including completion of services. The Agency agrees to indemnify and hold Contractor harmless from any claim arising out of reuse of the information for other than this project.

D.15 WAIVER. A waiver by any party of any breach of any term, covenant or condition herein contained or a waiver of any right or remedy of such party available hereunder at law or in equity shall not be deemed to be a waiver of any subsequent breach of the same or any other term, covenant or condition herein contained or of any continued or subsequent right to the same right or remedy. No party shall be deemed to have made any such waiver unless it is in writing and signed by the party so waiving.

D.16 COMPLETENESS OF INSTRUMENT. This Agreement, together with its specific references and attachments, constitutes all of the agreements, understandings, representations, conditions, warranties and covenants made by and between the parties hereto. Unless set forth herein, neither party shall be liable for any representations made, express or implied.

D.17 SUPERSEDES PRIOR AGREEMENTS. It is the intention of the parties hereto that this Agreement shall supersede any prior agreements, discussions, commitments, representations, or agreements, written or oral, between the parties hereto.

D.18 MINOR AUDITOR REVISION. In the event the Tehama County Auditor's office on behalf of the Tehama County Solid Waste Management Agency finds a mathematical discrepancy between the terms of the Agreement and actual invoices or payments, provided that such discrepancy does not exceed 1% of the Agreement amount, the Auditor's office may make the adjustment in any payment or payments without requiring an amendment to the Agreement to provide for such adjustment. Should the Agency or the Contractor disagree with such adjustment, they reserve the right to contest such adjustment and/or to request corrective amendment.

D.19 CAPTIONS. The captions of this Agreement are for convenience in reference only and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

D.20 DEFINITIONS. Unless otherwise provided in this Agreement, or unless the context otherwise requires, the following definitions and rules of construction shall apply herein.

D.20.1 NUMBER AND GENDER. In this Agreement, the neuter gender includes the feminine and masculine, the singular includes the plural, and the word "person" includes corporations, partnerships, firms or associations, wherever the context so requires.

D.20.2 MANDATORY AND PERMISSIVE. "Shall" and "will" and "agrees" are mandatory. "May" is permissive.

D.21 TERM INCLUDES EXTENSIONS. All references to the term of this Agreement or the Agreement Term shall include any extensions of such term.

D.22 SUCCESSORS AND ASSIGNS. All representations, covenants and warranties specifically set forth in this Agreement, by or on behalf of, or for the benefit of any or all of the parties hereto, shall be binding upon and inure to the benefit of such party, its successors and assigns.

D.23 MODIFICATION. No modification or waiver of any provisions of this Agreement or its attachments shall be effective unless such waiver or modification shall be in writing, signed by all parties, and then shall be effective only for the period and on the condition, and for the specific instance for which given.

D.24 COUNTERPARTS. This Agreement may be executed simultaneously and in several counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument.

D.25 OTHER DOCUMENTS. The parties agree that they shall cooperate in good faith to accomplish the object of this Agreement and, to that end, agree to execute and deliver such other and further instruments and documents as may be necessary and convenient to the fulfillment of these purposes.

D.26 PARTIAL INVALIDITY. If any term, covenant, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remainder of the provision and/or provisions shall remain in full force and effect and shall in no way be affected, impaired or invalidated.

D.27 VENUE. It is agreed by the parties hereto that unless otherwise expressly waived by them, any action brought to enforce any of the provisions hereof or for declaratory relief hereunder shall be filed and remain in a court of competent jurisdiction in the County of Tehama, State of California.

D.28 CONTROLLING LAW. The validity, interpretation and performance of this Agreement shall be controlled by and construed under the laws of the State of California.

D.29 CALIFORNIA TORT CLAIMS ACT. Notwithstanding any term or condition of the Agreement, the provisions, and related provisions, of the California Tort Claims Act, Division 3.6

of the *Government Code*, are not waived by Agency and shall apply to any claim against Agency arising out of any acts or conduct under the terms and conditions of this Agreement.

D.30 TIME IS OF THE ESSENCE. Time is of the essence of this Agreement and each covenant and term herein.

D.31 AGENCY. All parties to this Agreement warrant and represent that they have the power and Agency to enter into this Agreement in the names, titles and capacities herein stated and on behalf of any entities, persons, estates or firms represented or purported to be represented by such entity(s), person(s), estate(s) or firm(s) and that all formal requirements necessary or required by any state and/or federal law in order to enter into this Agreement are in full compliance. Further, by entering into this Agreement, neither party hereto shall have breached the terms or conditions of any other contract or agreement to which such party is obligated, which such breach would have a material effect hereon.

D.32 CORPORATE AGENCY. If Contractor is a corporation or public agency, each individual executing this Agreement on behalf of said corporation or public agency represents and warrants that he or she is duly authorized to execute and deliver this Agreement on behalf of said corporation, in accordance with a duly adopted resolution of the Board of Directors of said corporation or in accordance with the bylaws of said corporation or Board or Commission of said public agency, and that this Agreement is binding upon said corporation or public entity in accordance with its terms. If Contractor is a corporation, Contractor shall, within thirty (30) days after execution of this Agreement, deliver to Agency a certified copy of a resolution of the Board of Directors of said corporation authorizing or ratifying the execution of this Agreement.

D.33 CONFLICT OF INTEREST.

D.33.1 LEGAL COMPLIANCE. Contractor agrees at all times in performance of this Agreement to comply with the law of the State of California regarding conflicts of interest, including, but not limited to, Article 4 of Chapter 1, Division 4, Title 1 of the *California Government Code*, commencing with Section 1090, and Chapter 7 of Title 9 of said Code, commencing with Section 87100, including regulations promulgated by the California Fair Political Practices Commission.

D.33.2 ADVISEMENT. Contractor agrees that if any facts come to its attention which raise any questions as to the applicability of this law, it will immediately inform the designated representative and provide all information needed for resolution of the question.

D.33.3 ADMONITION. Without limitation of the covenants in subparagraphs D.34.1 and D.34.2, Contractor is admonished hereby as follows:

The statutes, regulations and laws referenced in this provision D.34 include, but are not limited to, a prohibition against any public officer, including Contractor for this purpose, from making any decision on behalf of Agency in which such officer has a direct or indirect financial interest. A violation occurs if the public officer influences or participates in any Agency decision which has the potential to confer any pecuniary benefit on Contractor or any business firm in which Contractor has an interest of any type, with certain narrow exceptions.

D.34 NONDISCRIMINATION. During the performance of this Agreement, Contractor shall not unlawfully discriminate against any employee of the Contractor or of the Agency or applicant for employment or for services or any member of the public because of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, age or sex. Contractor shall ensure that in the provision of services under this Agreement, its employees and applicants for employment and any member of the public are free from such discrimination. Contractor shall comply with the provisions of the Fair Employment and Housing Act (*Government Code* Section 12900 et seq.). The applicable regulations of the Fair Employment Housing Commission implementing *Government Code* Section 12900, set forth in Chapter 5, Division 4 of Title 2 of the California *Administrative Code* are incorporated into this Agreement by reference and made a part hereof as if set forth in full. Contractor shall also abide by the Federal Civil Rights Act of 1964 and all amendments thereto, and all administrative rules and regulation issued pursuant to said Act. Contractor shall give written notice of its obligations under this clause to any labor agreement. Contractor shall include the non-discrimination and compliance provision of this paragraph in all subcontracts to perform work under this Agreement.

D.35 JOINT AND SEVERAL LIABILITY. If any party consists of more than one person or entity, the liability of each person or entity signing this Agreement shall be joint and several.

D.36 TAXPAYER I.D. NUMBER. The Agency shall not disburse any payments to Contractor pursuant to this Agreement until Contractor supplies the latter's Taxpayer I.D. Number or Social Security Number (as required on the line under Contractor's signature on page 2 of this Agreement).

D.37 NOTICES. All notices and demands of any kind which either party may require or desire to serve on the other in connection with this Agreement must be served in writing either by personal service or by registered or certified mail, return receipt requested, and shall be deposited in the United States Mail, with postage thereon fully prepaid, and addressed to the party so to be served as follows:

If to "Agency":

Agency Manager
Tehama County Solid Waste Management Agency
20000 Plymire Rd.
Red Bluff, CA 96080

If to "Contractor":

JJACPA, INC.
Attention: Joseph Arch

1102 S Main St, Suite #1
Fort Bragg, CA 95437

PHONE: 707-964-6325
Email: joe@jjacpa.com

**PROPOSAL TO PROVIDE FINANCIAL
AUDIT SERVICES FOR THE TEHAMA
COUNTY SOLID WASTE AGENCY FOR
THE YEARS ENDING
JUNE 30, 2024, 2025 AND 2026**



MAY 15, 2025



JJACPA, Inc.
A Professional Services Corporation

7080 Donlon Way, Suite #204
Dublin, CA 94568-2789
(925) 556-6200

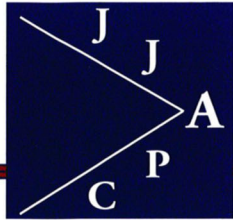
1102 South Main Street, Suite #1
Fort Bragg, CA 95437-5305
(707) 964-6325

Contact: Joseph Arch, President/CEO
Email: joe@jjacpa.com
Cell: (650) 868-8504

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JJACPA, Inc.

A Professional Accounting Services Corp.

May 15, 2025

Tehama County Solid Waste Agency
Attn: Paul Freund
Agency Manager
20000 Plymire Road
Red Bluff, CA 96080

Dear Paul:

We are pleased to submit our proposal to conduct the Annual Financial Audits for the Tehama County Solid Waste Agency (Agency) for the fiscal year ending June 30, 2024 through June 30, 2026. This proposal contemplates all services as detailed in the Request for Proposals, primarily consisting of an audit of the Agency's financial statements, including all applicable internal control and compliance opinions as required by the Single Audit Act of 2007 and as amended by OMB Circular A-133, if required. Additional reports will include any supporting schedules, an "in-relation-to" report on the schedule of expenditures of Federal awards, if required, as well as a management letter report which will include our understanding of both the internal controls in place and our assessment of control risk, including separate letters to management regarding all reportable and non-reportable (immaterial) items.

Why our Firm?

JJACPA differentiates itself from other CPA firms by having a unique blend of talented individuals. Each individual in the firm is a specialist in their field. The Agency's audit fieldwork, IT evaluation, and report preparation will be performed by Joseph Arch, a CPA and CITP (Certified Information Technology Professional) who has over 30 years of experience, some of which was with cities as a Finance Director and internal auditor for County departments and operations. Joseph has also been an ACFR Reviewer for the GFOA for over 10 years, which has allowed his clients to receive awards for financial statement presentation. You will benefit from a cohesive audit team, including Joseph who will be on-site himself for a significant amount of the fieldwork.

JJACPA is a well-known, well-respected and trustworthy firm that prides itself in its professionalism and integrity. Our firm values its clients by providing personal attention to their unique issues and operations. Our firm logo is represented with a "greater than" sign indicating a higher quality, professional experience that does not just say it will address your needs but goes beyond the standard checklists and questionnaires of an audit and focuses on your needs by helping address concerns by applying sound judgment and practical, common sense solutions. The firm currently audits the City of Lakeport, City of Fort Bragg, City of Rio Dell, City of Arcata, City of Ferndale and the City of Trinidad.

This letter serves as our Proposal for Annual Financial Audit Services for the Tehama County Solid Waste Agency for the fiscal years ending June 30, 2025 through June 30, 2027. Our President/CEO, Joseph J. Arch, is authorized and entitled to represent the firm, JJACPA, Inc., and empowered to sign the proposal and to submit the bid and, if selected, authorized to sign a contract with the Tehama County Solid Waste Agency.

JJACPA and all related personnel are independent of the Agency as defined by auditing standards generally accepted in the United States and the Comptroller General of the United States' Government Auditing Standards. For the past five years, our firm has had no professional relationship with the Agency, which would constitute a conflict of interest relative to performing the proposed services. JJACPA, Inc. is properly licensed to practice in California and agrees to perform all of the work outlined in the Agency's RFP within the time periods established by the Agency. In addition, we understand that our proposal is a firm and irrevocable offer through at least May 31, 2025.

We would be pleased to provide financial auditing services to the Tehama County Solid Waste Agency. Please do not hesitate to contact us with any questions.

Sincerely,

A handwritten signature in blue ink, reading "J. Arch, CPA". The signature is stylized with a large, circular initial "J" and a cursive "Arch".

Joseph J. Arch, CPA
President/CEO
JJACPA, Inc.

1. LICENSE TO PRACTICE IN CALIFORNIA

JJACPA and all related personnel are independent of the Agency as defined by auditing standards generally accepted in the United States and the Comptroller General of the United States' Government Auditing Standards. For the past five years, our firm has had no professional relationship with the Agency, which would constitute a conflict of interest relative to performing the proposed services

JJACPA is licensed to practice as a certified public accounting firm in the State of California.

2. FIRM QUALIFICATIONS AND EXPERIENCE

JJACPA, Inc. is an accounting firm located in the San Francisco Bay Area (Dublin office) and North Coast of California (Fort Bragg office). All services provided to the Agency will be conducted through the Dublin office. JJACPA is a professional services corporation formed in 2003. As a growing firm, we have six full-time individuals, and two contract part-time service professionals. We provide a wide range of accounting services but specialize in audits of governmental and non-profit organizations. Our President and CEO, Joseph Arch, has over 30 years of accounting and auditing experience as Finance Director, Internal Auditor, and External Auditor. All staff assigned to the Agency 's engagement have a minimum of three years of governmental auditing experience.

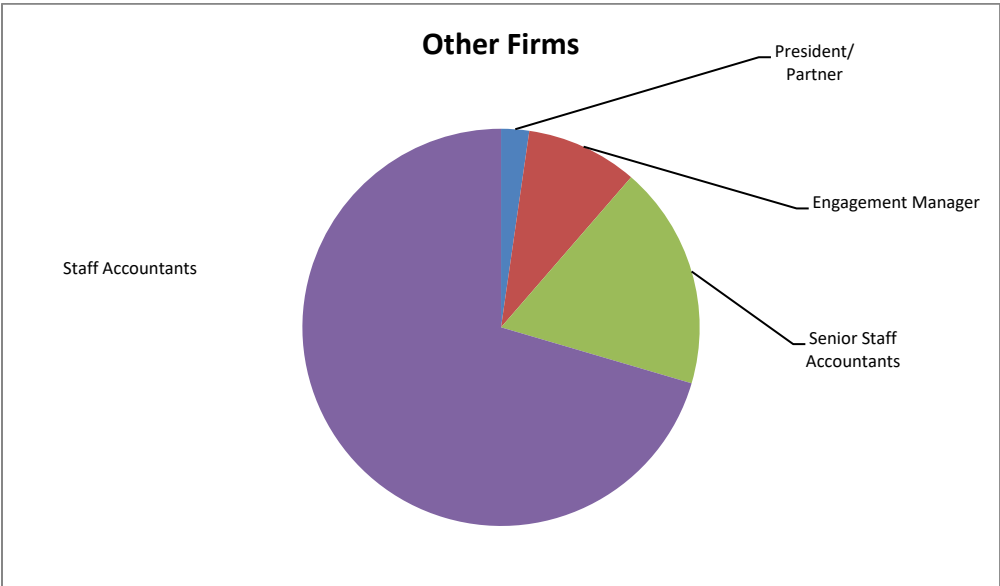
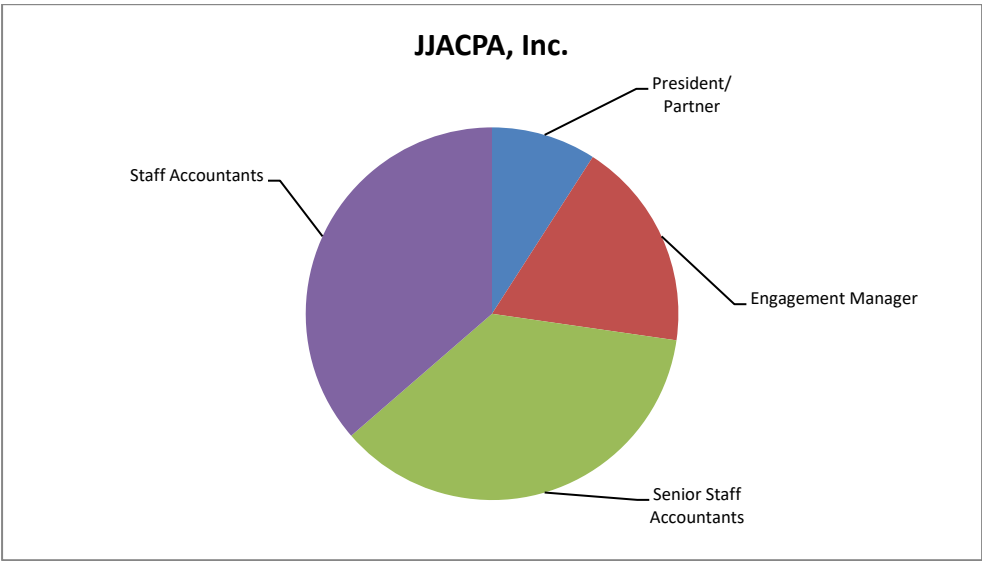
Our President/CEO, Joseph J. Arch, CPA, is one of the most respected auditors and consultants in California, working with governmental and not-for-profit organizations for over 30 years. He also serves as a reviewer for the Government Finance Officers' Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting program. This program is much more rigorous than the California Society of Municipal Finance Officers' (CSMFO) Certificate of Achievement for Excellence in Financial Reporting Program. Our firm members are past commercial members of CSMFO and believe that participating in this program could create an incorrect appearance that our firm denies awards for our competitors purposefully. JJACPA has the resources to properly staff the audit of the Agency 's financial statements to ensure effective and efficient service. Staff assigned to the engagement will assist in fieldwork and report preparation and are instructed, supervised, and managed personally by Joseph, who is on-site for a significant amount of the fieldwork, and will be the centralized, single point of contact for the entire agreement period.

The Tehama County Solid Waste Agency will be an important client to us. You will not be subjected to a revolving door of trainees assigned to service your account. The Agency will receive the highest quality of services by an experienced team of professionals, with minimal changes to the engagement team over the course of the engagement. In effect, with a professional services corporation, the Agency will receive the personal attention and expertise many audit firms simply cannot provide. You will not be subjected to the "layered approach" of auditing, where firms send inexperienced staff that disrupt client operations with individual questions that are later asked again by another "level" of staff. Because of our experience in auditing and consulting with governmental organizations, the President/CEO asks more pointed (and typically fewer) questions and applies the answers to all areas of the audit. Staff is supervised on-site by the President or Engagement Manager, with questions gathered at one time and asked during interviews or meetings established ahead of time, thus minimizing the impact on your operations.

2. FIRM QUALIFICATIONS AND EXPERIENCE, CONTINUED

We are proud of the responsive service we provide to our clients, and we are confident that we can complete the Agency's financial statements in accordance with your requirements. We encourage you to contact our client references to ascertain the timeliness with which we complete our audit procedures and issue our client's financial statements. We work closely with our clients by "rolling up our sleeves" and becoming a proactive member of their team. As a client, you will benefit from our concern, dedication, timeliness, and consistency. We describe our practice as responsive, creative, practical, and energetic.

We are truly "service professionals" who are actively involved in the services provided to our clients. The number of hours that the President and Engagement Manager historically spends with our clients is far in excess of the hours spent by an average of firms nationwide. They will be on-site at the Agency assisting with audit fieldwork to ensure the efficient completion of the engagement. You will see them frequently as they establish a truly interactive relationship in which issues are discussed throughout the entire year.



2. FIRM QUALIFICATIONS AND EXPERIENCE, CONTINUED

Experience with Annual Comprehensive Financial Report (ACFR) Development

As an ACFR reviewer for over 15 years, Joseph has successfully helped many of his clients achieve the GFOA Certificate of Achievement in Financial Reporting. We have both prepared and reviewed GFOA Award winning ACFRs for our clients. Our Engagement Manager, Brett Jones, who has prepared and audited GFOA Award winning ACFRs, will become an ACFR reviewer in the next year.

The following list includes JJACPA current and former clients that have won the GFOA Certificate of Achievement or have “ACFR ready” financial statements should they decide to pursue the award:

- City of Lakeport
- Fair Oaks Water District
- City of Fort Bragg
- Cordova Recreation and Park District

Single Audit Experience

Our President and Engagement Manager both have extensive experience in conducting Single Audits in accordance to Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our experience includes such Federal programs as the Community Development Block Grant, State and Community Highway Safety, Staffing for Adequate Fire and Emergency Response (SAFER), Federal Transit – Formula Grants, USDA grants and loans, and State Water Resources Program grants and loans. Single Audit fieldwork will be conducted in conjunction with the financial statement audit fieldwork to ensure an effect and efficient engagement.

Continuity of Staff

The Tehama County Solid Waste Agency will be an important client to JJACPA and we will make every attempt to ensure the continuity of our entire staff for the duration of the contract. The Agency will receive the highest quality of services by an experienced team of professionals, with minimal changes to the engagement team over the course of the relationship. If changes should occur, the Agency will be notified immediately and asked to accept any replacement team members. At all times, the President will remain on your audit for as long as the Agency continues to be a client of the firm.

JJACPA warrants that we do not delegate or subcontract our responsibilities under agreement to anyone not working for JJACPA, Inc. The Agency reserves the right to request a replacement of any member of the firm’s auditing team prior to, and during the course of the audit if circumstances warrant it and similarly, the Agency will be notified and consulted in advance of any changes made by the auditing firm concerning the makeup of the auditing team.

Adherence to Quality Control and Peer Review Program

JJACPA is committed to maintaining strict quality control standards required for government auditing firms. These standards, commonly referred to as generally accepted government auditing standards (GAGAS), provide the foundation for government auditors to lead by example in the areas of independence, transparency, accountability, and quality through the audit process. By adhering to these quality control standards, JJACPA maintains high levels of audit quality and professional integrity in our work.

2. FIRM QUALIFICATIONS AND EXPERIENCE, CONTINUED

Our firm is a member of the American Institute of Certified Public Accountants Private Companies Practice Section and the Governmental Audit Quality Control Center, for which membership requires us to adhere to rigorous quality control standards in our accounting and auditing practice and to submit to a review of our practice by our peers. We have been reviewed and have always received pass ratings (the most favorable report) on the quality of our practice. In our latest review period, completed in 2023 for engagements performed in 2022, governmental and non-profit engagements were reviewed. Copies of our most recent peer review reports are included at the end of this document.

There have been no federal or state desk reviews or field reviews of any audits performed by JJACPA, Inc. or its predecessors in the last fifteen (15) years. In addition, there have been no investigations or disciplinary action taken, nor are any pending, against the firm during the past fifteen (15) years with any regulatory bodies or professional organizations.

3. PARTNER, SUPERVISORY, AND STAFF QUALIFICATIONS

The audit team will consist of Joseph Arch, CPA, President; Brett Jones, CPA, Engagement Manager; Fortune Andzouana, M. Acc, Senior Accountant and Anh Pham, Staff Accountant.

The following is intended to provide the Agency with a partial list of some of the relevant experience of JJACPA personnel in servicing various governmental agencies. This list includes a combination of clients currently serviced by JJACPA and clients serviced by them during prior employment.

President/CEO - Joseph J. Arch, CPA, CITP, CGFM, CGMA – Single Point of Contact

Joseph graduated from California State University - Hayward in 1983 with a Bachelor of Science degree in Accounting. He has also earned a Master's in Business Administration in Computer Information Technology from the College of Notre Dame in 1992, and a Master's in Public Administration from California State University Hayward in 1997. Joseph has been a CPA since 1990 and has extensive experience in both government finance and information technology. Joseph served as Assistant Finance Director for the City of San Leandro from 1995 through 1997 and as the Financial Product Manager as a member of Eden Systems from 1997 through 2000. In 2003, Joseph received the designation of Certified Information Technology Professional from the AICPA. His combination of public accounting, non-profit accounting, City government, and information technology experience provides Joseph with unmatched qualifications in servicing the audit needs of his clientele. Joseph includes among his relevant experience servicing the auditing and accounting needs of the following current clients:

- | | |
|--|--|
| • City of Ferndale | • City of Fort Bragg |
| • City of Lakeport | • City of Ceres |
| • City of Arcata | • City of Corning |
| • Mendocino Coast Recreation and Park District | • Cordova Recreation and Park District |
| • Mendocino Coast Botanical Gardens | • Mendocino Food and Nutrition Program, Inc. |
| • Mendocino Coast Tourism Commission | • Pacific Library Partnership |
| | • Humboldt County District Attorney's Office |

3. PARTNER, SUPERVISORY, AND STAFF QUALIFICATIONS, CONTINUED

Joseph is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants, as well as, a frequent session leader in various governmental accounting subjects and is a member of the GFOA ACFR Review Committee and the Association of Government Accountants.

Joseph will review all audit fieldwork as well as any schedules or suggestions for the financial statements, reports, and necessary disclosures for your review and approval. He will also document, analyze, and test the Agency's EDP structure with the assistance of staff and perform procedures to determine the relative level of risk involved in the Agency's use of electronic data processing and related technologies. He will also present recommended strategies and methods to increase security levels.

Joseph also has experience with landfill and postclosure costs and Solid Waste Authorities through both City and government programs of Special Districts.

Engagement Manager – Brett A. Jones, CPA

Brett graduated cum laude in June 2009 from California State University, East Bay Hayward with a Bachelor of Science Degree in Business Administration with an Accounting option. Brett has performed auditing procedures from engagement planning to preparation of Annual Comprehensive Financial Reports for his client assignments. As a member of JJACPA for the past 14 years, Brett has contributed to every aspect of his governmental assignments with enthusiasm and a fresh perspective. He also leads the Firm's quality control program and has extensive Single Audit experience.

Brett will perform audit field work and assist Joseph in the preparation of Agency schedules and financial statements. He will coordinate and conduct tests of the Agency's controls over financial reporting and validation of account balances along with the assistance of staff accountants. He will be in the field for the entirety of the audit and serve as the first level of review of audit work performed by staff. He will also conduct the Single Audit for the Agency, if necessary. Brett has provided services to the following clients:

- City of Lakeport
- City of Ceres
- City of Rio Dell
- Fair Oaks Water District
- Califa Group
- Northnet Library System
- Mendocino Coast Recreation and Park District
- City of Arcata
- City of Fort Bragg
- Pacific Library Partnership
- City of Blue Lake
- Peninsula Library System
- Mendocino Coast Botanical Gardens

Brett is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

3. PARTNER, SUPERVISORY, AND STAFF QUALIFICATIONS, CONTINUED

Senior Accountant- Fortune Andzouana

Fortune graduated from the State Commercial University of Donetsk (Ukraine) in 1995 with a master's degree in accounting. He also earned his second master's degree from Golden Gate University (GGU), San Francisco in 2014 with an emphasis in Accounting. Fortune was a Senior Accountant at KongBasileConsulting, LLP in San Francisco. Fortune contributes his team attitude effectively to every aspect of his governmental assignments. He is currently pursuing his CPA license and will sit for the CPA exams within the next few months. Fortune currently provides services to the following clients:

- City of Arcata
- City of Lakeport
- San Benito County Association of Governments
- Califa Group
- Peninsula Library System
- City of Fort Bragg
- City of Ceres
- Cordova Recreation and Park District
- Humboldt Waste Management Authority
- City of Rio Dell
- Mendocino Coast Recreation and Park District

Staff Accountant- Anh Pham

Anh graduated from California State University, Fresno with a bachelor's degree in Accounting. She also earned a bachelor's degree in Business Administration from Vietnam National University. Her experiences in both Vietnam and the United States have provided her with a broad perspective and a solid understanding of both managerial and financial disciplines. Anh is recognized for her meticulous attention to detail, strong ethical standards, and analytical acumen, contributing significantly to her professional team. She is currently pursuing her CPA license. Anh is currently providing services to the following clients.

- City of Arcata
- City of Blue Lake
- Fair Oaks Water District
- Mendocino Coast Recreation and Park District
- West Business Development Center
- City of Lakeport
- City of Rio Dell
- City of Fort Bragg
- Mendocino Food and Nutrition Program
- Mendocino Coast Recreation and Park District

4. SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENTAL ENTITIES

Engagement	Year End	Scope	Hours
City of Rio Dell 675 Wildwood Avenue Rio Dell, 95562 Travis Sanborn, Director of Finance Phone: (707) 764-3532 Email: sanbornt@cityofriodell.ca.gov	June 30, 2024	Financial Statement Audit for City	187

Engagement	Year End	Scope	Hours
City of Fort Bragg 416 N. Franklin St Fort Bragg, CA 95437 Isaac Whippy, City Manager Phone: (707) 961-2825 x123 Email: Iwhippy@fortbragg.com	June 30, 2024	Financial Statement Audit for City (ACFR) & Uniform Guidance Audit	287

Engagement	Year End	Scope	Hours
City of Arcata 736 F Street Arcata, CA 95453 Tabatha Miller, Director of Finance Phone: (707) 825-2120 Email: tmiller@cityofarcata.org	June 30, 2024	Financial Statement Audit for City & Uniform Guidance Audit	217

5. SPECIFIC AUDIT APPROACH

This section describes JJACPA's specific engagement approach and the techniques we employ in servicing organizations such as the Tehama County Solid Waste Agency. We will tailor the approach outlined in this section to incorporate the unique tasks, methods, and procedures used to audit in accordance with generally accepted auditing standards and analyze the financial position of the Agency, in order to express an opinion on the financial statements.

As a result of our extensive experience, we have developed a highly effective and efficient approach toward analyzing transactions during an audit. We will make inquiries, observations, and analyses of the Agency's significant systems and internal controls that produce financial statements. We will then focus our efforts primarily on efficient and cost-effective audit techniques that are truly tailored to you and present the greatest risk of material misstatement.

Our engagement approach can ordinarily be summarized into three phases: orientation, planning, and fieldwork procedures. A description of each of these phases follows with a proposed timetable for the audit of the Agency's financial statements.

Our audit approach is designed to avoid disruption of the functioning of the Agency offices. We provide experienced personnel and plan to be on-site at all times to ensure the timely and effective completion of the audit of the Agency's financial statements and all other reports to be issued.

Orientation

To provide the Agency with the quality of professional services it deserves, it is imperative that we thoroughly understand your organization. Our previous experience with governmental organizations provides us with a sound foundation from which to plan our audit procedures. However, we must acquaint ourselves with specific aspects of the Agency's operations to ensure that our procedures are both comprehensive and efficient. Through an orientation/planning meeting scheduled with the Administrative Services Director and key Finance department staff, this understanding of your operational processes would be obtained prior to the commencement of fieldwork. In other words, this is how we get the "lay of the land" on how the Agency does business and would like to have our audit team conduct the audit. This evaluation may later be incorporated in the interim fieldwork procedures using walkthroughs of key financial accounting systems. These walkthroughs are completed by the President or Engagement Manager with the assistance of staff. A list of areas will be provided in advance to the Agency contact to make appointments during the interim fieldwork.

We utilize Thomsen Reuters Engagement Manager to provide efficiency to our audit procedures. Samples are selected using ActiveData, an integrated audit tool that allows us to take our client's electronic information and analyze and test it. We are adept at utilizing computers in conjunction with our breadth of knowledge of governmental software enterprise-wide systems which enables us to use it to our full advantage to add value to our auditing processes and procedures and provide our clients with identifiable and practical results and recommendations.

Planning Procedures

The planning phase of the engagement will lay the foundation for the direction of our audit and is the key to cost-effective completion. Our planning will focus on generating a more detailed understanding of the Agency's operations, identifying significant issues, and designing efficient audit procedures. Specifically, we will:

5. SPECIFIC AUDIT APPROACH, CONTINUED

1. Obtain an understanding of the legal and fiscal environment by reviewing:
 - a. Existing cash flow projections and operating and capital improvement budgets.
 - b. Debt and lease agreements.
 - c. Key statistics and trends.
 - d. Economic environment, especially locally.
 - e. Current operations (internally produced financial statements).
 - f. Prior year audit reports.
 - g. Additional documentation and reports available from the Agency.
2. Meet with the Agency management to discuss:
 - a. Coordination of procedures and timing.
 - b. Initial observations or areas of emphasis and risk evaluation.
 - c. Reporting requirements.
 - d. Implications of new accounting pronouncements, if any.
 - e. Implementation or effects of State or Federal actions on the Agency operations
3. Perform analytical reviews of financial data to identify other areas that might require significant attention due to the risk involved. Comparisons to budgeted amounts and interrelationships between accounts will be analyzed and discussed with the Agency personnel.
4. Based on our understanding of the Agency's operating environment, the analytical reviews, and the other planning procedures, we will highlight areas to be emphasized during our audit. We will then define the engagement objectives, concentrating on the identified areas of concern and areas we know are important to management. This will generate a schedule request that includes schedules and confirmations for the current year under audit.

Fieldwork Procedures

The final phase of the engagement includes completion of all audit procedures to be performed. We will divide our efforts into two distinct segments: interim audit procedures and final audit procedures.

Interim Audit Procedures

Interim audit procedures facilitate an efficient and effective audit. We will strive to perform a significant portion of our procedures at interim to allow a more efficient completion of the audit at year-end. Specifically, at interim, we will document the Agency's internal control systems. We will review Agency minutes, debt agreements, significant transactions, and send out confirmations as requested and discussed. We will also perform some detailed testing of internal controls. At the end of interim fieldwork, sample report formats, compliance items remaining to be tested, and any other open items will be discussed with the Agency personnel in a progress conference meeting. This will also allow for discussions of any preliminary observations and findings.

Final Audit Procedures

During our final fieldwork procedures, we will complete our test work of the Agency's financial statement balances. Significant asset and liability accounts will be verified and tested through a combination of detailed vouching procedures and analytical techniques. We will perform analyses of various revenue and expense accounts through comparisons to budgets, ratios, and prior year amounts. Significant variances noted will be investigated further. We will also complete our evaluation of internal control and compliance objectives. An exit conference will be scheduled at the conclusion of the year-end audit fieldwork.

5. SPECIFIC AUDIT APPROACH

Hybrid Audit Approach

JJACPA has implemented a hybrid audit approach where one or both sets of fieldwork may be performed remotely. This approach allows for cost and time savings for the Agency and causes less disruption to the Agency's daily operations compared to on-site audits. We utilize secure online platforms that the Agency may upload documents to prior to the start of the audit. All meetings are conducted via Zoom at predetermined times agreed on by staff. Our hybrid approach ensures an efficient audit while still meeting the specific needs of our clients.

Sampling Techniques Employed

We do not contemplate utilizing statistical sampling in our audit of the Agency's financial statements. Most samples will be selected based upon our judgment, utilizing our experience and knowledge of financial trends and patterns. Typically, sample sizes do not exceed 40 items, but we may increase or reduce the number of items based upon what we are testing. We analyze allocations of funds to the various recipients and the related reimbursements for Single Audit, test controls for payroll, accounts payable, cash receipts and other systems utilizing these sample sizes. If it is subsequently determined that statistical sampling can enhance the efficiency of our audit procedures, we will revise our preliminary plan to incorporate use of these techniques. We are very experienced in the use of various statistical sampling techniques (i.e., monetary unit sampling), and will utilize them when appropriate.

Draft Reports

Commencing during the interim phase and continuing throughout final audit procedures, we will be discussing the preparation of the financial statements, our auditor's report, management letters (detailing our observations and recommendations concerning internal accounting control and other matters). Both the financial statements and the management letter will be reviewed in detail with you and your staff to address management comments, predecessor recommendations and any current year recommendations to facilitate a more efficient and smooth preparation process.

Since only reportable matters will be reported in the management and Agency letter, other observations and suggestions for operating improvements and best practices will be communicated to you in our exit conferences. In addition, any recipient compliance reports will be formatted and reviewed with the Agency personnel as well as appointments made to schedule the fieldwork with the project and grant managers. At all times, the Agency personnel will be given status updates of our efforts and schedules to meet reporting deadlines.

Management Letters

Letters to management and the Board of Directors on internal controls and recommendations ("Management Letters") are one of our principal means of communicating with our clients relative to the results of our annual audits and reviews. The overriding goal of our letters is to assist management in reaching its internal control objectives and to provide compliance with audit standards and regulations. Comments will be limited to only reportable conditions and findings. The Management Letter will be reviewed in detail with you and your staff to verify its factual accuracy before being issued in final form.

5. SPECIFIC AUDIT APPROACH. CONTINUED

Identification of Anticipated Potential Audit Problems

Our preliminary evaluation of the Agency's prior year financial statements and management letters revealed no significant issues with the reports that might delay issuance for the years proposed. Suggestions regarding changes to the financial statement format or wording will be made during the interim fieldwork, as the Agency can utilize a more concise format making the report easier to read and understand. We do not anticipate that these changes will delay issuance of the current year reports in a timely manner as the changes will be discussed throughout the audit engagement as the sections are added or the changes are made and approved by Agency personnel prior to incorporating them in the final version.

Audit Schedule for June 30, 2024:

Date	Work to be Performed	Time Estimate	Staff Level
May 27, 2025	Prepare client acceptance	1	Joe Arch, President
June 2, 2025	Orientation meeting with Agency staff, Planning in office	1	Audit team*
June 2, 2025	Delivery of adjusted trial balance and supporting schedules by Agency	-	Audit team
June 3-7, 2025	Fieldwork	165	Audit team
June 7, 2025	Exit conference with Agency staff to provide And findings and recommendations	1	Audit team
June 14, 2025	Delivery of drafts and required reports and Management letter for Agency review	1	Joe Arch, President
June 28, 2025	Presentation of financial statements, management Letter, and signed audit reports to the Board Of Directors	1	Joe Arch, President

*Audit team will include: Joseph Arch, CPA President; Brett Jones, CPA, Engagement Manager; Fortune Andzouana, Senior Accountant and Anh Pham, Staff Accountant. Quality control review will be performed by Christine Curnow, CPA Technical Reviewer.

NOTE: Hours include Single Audit, which is determined each year based upon Federal expenditure levels.

EXHIBIT A

TOTAL MAXIMUM PRICE – RESPONSE TO TEHAMA COUNTY SOLID WASTE AGENCY RFP

In accordance with the Request for Proposal for Audit Services issued by Tehama County Solid Waste Agency, the firm referenced below hereby submits the following cost proposal:

	FY 2023-24	FY 2024-25	FY 2025-26	Three Year Total
Agency Financial Statements	\$ 23,000	\$ 23,000	\$ 23,000	\$ 69,000
(Optional) Single Audit	8,000	8,000	8,000	24,000
(Optional - Lump Sum) State Controller Reports	-	1,000	1,000	2,000
Grand Total	\$ 31,000	\$ 32,000	\$ 32,000	\$ 95,000

Submitted By: Joseph Arch

Firm Name: JJACPA, Inc.

I hereby certify that the undersigned is authorized to represent the firm stated above, and empowered to submit the bid, and if selected authorized to sign a contract with the Agency, for the services identified in the Request for Proposals.

Signature: 

Printed name: Joseph Arch

Date: 5/15/2025

EXHIBIT B

TEHAMA COUNTY SOLID WASTE AGENCY RFP SUPPLEMENTAL DETAILED SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE FINANCIAL AUDIT OF THE JUNE 30, 2023-2024 FINANCIAL STATEMENTS

This schedule is intended to provide additional details on the work effort to be undertaken by the firm.

	Hours	Hourly Rate	\$ Total FY 2023-24	\$ Total FY 2024-25	\$ Total FY 2025-26
Partners	28	\$ 250	\$ 7,000	\$ 7,000	\$ 7,000
Managers	40	200	8,000	8,000	8,000
Supervisory Staff	50	150	7,500	7,500	7,500
Professional Staff	52	125	6,500	7,500	7,500
Clerical/support Staff	-	100	-	-	-
Other	-	200	-	-	-
Sub-Total	170		\$ 29,000	\$ 30,000	\$ 30,000

Meals/Lodging		\$ 1,500	\$ 1,500	\$ 1,500
Transportation		500	500	500
Other		-	-	-
Sub-Total		\$ 2,000	\$ 2,000	\$ 2,000

Grand Total		\$ 31,000	\$ 32,000	\$ 32,000
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Submitted By: Joseph Arch

Firm Name: JJACPA, Inc.

OTHER CONSIDERATIONS

Manner of Payment

Amounts will be invoiced not more than once a month as work is performed on a progress billing basis, including detail of the expenses and the period for which payment is requested.

Additional Professional Services

If it should become necessary for the Agency to request JJACPA to render any additional services, either to supplement the services provided in this proposal or to perform additional work, then such additional work shall be agreed upon in an addendum to the contract between the Agency and the firm as provided in the request for proposal. Any such additional work agreed to between the Agency and the firm shall be performed at the quoted hourly rates established above.

No Cost Services

JJACPA, Inc. is pleased to offer certain services to the Agency at no charge. The reason our firm provides these services gratis is to show our commitment to building a strong and beneficial relationship with our clients. Unlike other firms, we do not charge our clients every time they contact us with questions that come up throughout the year regarding accounting or financial matters. These communications are considered to be part of our services and if the matter requires extensive research or additional service, we will inform you in advance along with a cost estimate for your approval.

APPENDIX: PEER REVIEW REPORT

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

February 15, 2023

To the Shareholder of JJACPA, Inc.
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of JJACPA, Inc. (the firm) in effect for the year ended September 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.



Tehama County

Agenda Request Form

File #: 25-0890

Agenda Date: 6/2/2025

Agenda #: 7.

Hazardous Waste Fees Update

Requested Action(s)

- a) Review and approve the Off-Contract Hazardous Waste Fees, as presented.
- b) Review and approve the Updated Hazardous Waste Business Fees, as presented.

Financial Impact:

Background Information:

As the Board is aware, the Agency entered into a new agreement with ACTenviro to manage the Agency's household hazardous waste facilities which has resulted in new disposal fees. Additionally, through regular facility evaluations it was discovered that some hazardous wastes were not accounted for in the fees that ACTenviro provided in the new contract. Attached are the "off-contract" fees for items that were not included in the new contract.

The Agency accepts hazardous waste from very small quantity generators (generators that produce less than 324 gallons or 2,640 pounds of hazardous waste per calendar year) for certain fees. The attached document "2025 Hazardous Waste Disposal Fees for Small Businesses" provides the proposed updated rates for small quantity generators, including the above referenced "off-contract" fees.

A copy of the current hazardous waste business fees are included for comparison.



5/22/2025

Tehama County
Tehama Lanfill
Red Bluff, Ca
Paul Freund

PROPOSAL # 0421-25-I

Dear Paul,

ACTenviro is pleased to submit this proposal for your review and approval. ACTenviro may receive waste items for disposal outside of the normal contract, below is a list of those items with pricing for your records.

DISPOSAL

Description		Unit Cost		
Disposal				
Bio/sharps	38gal	\$35.00 each		
Non PCB Ballast	Pound	\$8.25/Pound		
Compressed Nitrogen Cylinder	Lecture size / small	\$50.00 each		
Nitrous Oxide Cylinder	Lecture size/ small	\$40.00 each		
Acetylene Cylinder	Medium size	\$150.00 each		
Fire Extinguishers	Standard size	\$25.00 each		
Acetylene Cylinder	Small size / lecture	\$75.00 each		

\$

Profile Fee

FEES

T 408.548.5050
F 408.548.5052

967 Mabury Road, San Jose, CA 95133
www.ACTenviro.com



Upon acceptance of this, the parties agree to be bound by the terms of the attached Service Agreement. The parties understand that the terms of this agreement and the terms of the Service Agreement make up the entire contract of the parties.

We at ACTenviro appreciate your confidence in our abilities. Should you have any questions or if we can be of further service, please do not hesitate to contact me at (916) 693-4496, mwinkler@actenviro.com

If this agreement is satisfactory to you, please sign below and return a copy to Advanced Chemical Transport Inc. DBA ACTenviro.

Customer Name:

Print: Name, Title

Signature

Date

2025 Hazardous Waste Disposal Fees for Small Business Generators

Waste Classification	Number of Gallons/Pounds	Cost per Gallon	Cost ea. per lb. or ft	Labor*	Total
Aerosols			\$5.86/each		
Antifreeze		\$3.87/gallon			
Asbestos		\$3.96			
Batteries (Alkaline)		\$18.42			
Batteries (Lead Acid)			N/C		
Batteries (Lithium)		N/C			
Batteries (Rechargeable)			N/C		
Compressed Acetylene Cylinder (small)			\$75/ea.		
Compressed Acetylene Cylinder (medium)			\$150/ea.		
Compressed Gases (<1.5 liter)			\$4.00/lb.		
Compressed Gases (>1.5 liter)			\$3.50/lb.		
Compressed Nitrous Oxide Cylinder (small)			\$40/ea.		
Compressed Nitrogen Cylinder (small)			\$50/ea.		
Corrosive Acid		\$7.15			
Corrosive Base		\$5.60			
Fire Extinguisher			\$25/ea.		
Flammable Liquid		\$4.05			
Flammable Solid		\$10.33			
Fluorescent Light Bulbs (CFL's)			\$0.33/each		
Fluorescent Light Bulbs (Linear Foot)			\$0.19/foot		
Mercury, Elemental		\$6.51/cup			
Motor Oil		N/C			
Non-PCB Ballast			\$8.25/lb.		
Non-RCRA		\$3.78			
Oil Filters			\$1.93/each		
Organic Peroxide		\$59.20			
Oxidizers		\$10.51			
Paint (Latex and Oil-Based)		N/C			
PCB Ballast			\$33.00/each		
Poison Liquid/Solid		\$7.78			
Reactive Cyanides		\$76.20			
Water Reactive/Spontaneously Combustible		\$59.20			
			Grand Total		

Name _____

License Plate Number _____

*Labor billed at \$65.00/hour in 15 minute increments

2022 Hazardous Waste Disposal Fees for Small Business Generators

Waste Classification	Number of Gallons/Pounds	Cost per Gallon	Cost ea. Or per ft	Labor*	Total
Aerosols			\$5.46/each		
Antifreeze		\$3.47			
Asbestos		\$3.87			
Batteries (Alkaline)		\$13.05			
Batteries (Lead Acid)			N/C		
Batteries (Lithium)		N/C			
Batteries (Rechargeable)			N/C		
Compressed Gases (<1.5 liter)			\$5.50/each		
Compressed Gases (>1.5 liter)			\$15.50/each		
Corrosive Liquid		\$5.47			
Flammable Liquid		\$3.76			
Flammable Solid		\$8.87			
Fluorescent Light Bulbs (CFL's)			\$0.16/each		
Fluorescent Light Bulbs (Linear Foot)			\$0.20/foot		
Mercury, Elemental		\$65.00/cup			
Motor Oil		N/C			
Non-RCRA		\$4.27			
Oil Filters			\$1.80/each		
Organic Peroxide		\$39.80			
Oxidizers		\$8.87			
Paint (Latex and Oil-Based)		N/C			
PCB Ballast			\$26.00/each		
Poison Liquid/Solid		\$5.87			
Reactive Cyanides		\$58.40			
Water Reactive/Spontaneously Combustible		\$8.87			
			Grand Total		

Name _____

License Plate Number _____

*Labor billed at \$53.00/hour in 15 minute increments



Tehama County

Agenda Request Form

File #: 25-0891

Agenda Date: 6/2/2025

Agenda #: 8.

FY 2025/2026 Tipping Fee

Requested Action(s)

Review and approve the Recommended FY 2025/2026 Tipping Fee Adjustment, as presented.

Financial Impact:

Background Information:

Consumer Price Index for All Urban Consumers Increase & Variable Tipping Fee Structure

Pursuant to Section 4.V.2 of the Landfill and Material Recovery Facility Operations Agreement (Agreement) with Waste Connections, the contractor tipping fee, "shall be subject to an annual adjustment of the April-to-April percentage change in the Consumer Price Index for All Urban Consumers (CPI-U) for the West (1982-84-100)" up to 5%. The CPI-U increase for 2025/2026 is 5.97%; as such, the Contractor Tipping Fee will be increased by 5%

Change in Law and Phase I

As the Board is aware, Waste Connections has agreed to maintain Phase I with reimbursement of actual labor and equipment expense. This provided significant savings to the public as the Agency would have had to contract to perform annual maintenance otherwise. Additionally, the agreement between the Agency and Waste

Connections allows for Waste Connections to seek reimbursement for one half of the groundwater monitoring costs after Phase I closes. Unfortunately, Waste Connections did not provide written notification or supporting documentation requesting these reimbursements by April 1, as stated in Section 4.V.6 of the agreement between the Agency and Waste Connections.

Per Section 4.V.3. of the agreement between the Agency and Waste Connections, Waste Connections may request to increase the Contractor Tipping Fee up to 15% per year (less the CPI-U increase) to offset the direct costs incurred due to Changes in Law, as approved by the JPA, until such costs are recovered. Waste Connections has indicated that they are not seeking reimbursement for any Changes in Law.

Fees to Public Agencies - JPA Fee

Per Section 6.B.1 of the Landfill and MRF Operations Agreement, if the cost to operate the Agency is more or less than the fee paid to the Agency on an annual basis, the Agency reserves the right to raise or lower the fee as necessary. At the April 7, 2025 Full Board meeting, the Board of Directors approved a budget that did not increase the JPA fee.

Summary of Recommended Tip Fee Adjustments Effective July 1, 2025 - June 30, 2026

Based upon the above information, staff is requesting approval to adjust the tipping fee as outlined below:

	FY 2024/25	FY 2025/26
Contractor Tip Fee	\$98.81	\$105.44
Cell Liner Tip Fee	\$11.79	\$11.79
Phase III Permitting	\$0.50	\$0.50
Change in Law	\$1.13	\$0.00
JPA Fee	\$0.00	\$0.00
Closure Fund	\$0.00	\$0.00
Total (per ton)	\$112.23	\$117.23
Minimum Fee (320 pounds)	\$17.95	\$18.83

Once the Board approves the recommended tip fee adjustments, Waste Connections will advertise the fees.

Tehama County/Red Bluff Landfill
19995 Plymire Road
Red Bluff, CA 96080
(530) 528-1102
Monday-Friday 8:00-4:30 p.m.
Saturday & Sunday 8:00-2:30 p.m.
Tipping Fees (effective July 1, 2025)

	7/1/2025	
	Rates	
Garbage/Trash/Debris/Refuse/Roofing/Concrete/Asphalt	\$117.73	Per ton
Yard waste	\$97.35	Per ton
Carpet	\$77.86	Per ton
Treated Wood Waste	\$265.84	Per ton
Metal	\$0.00	Per ton
Clean Asphalt/Concrete*/Dirt**	\$0.00	Per ton
*Concrete pieces larger than 6" thick will be charged the regular gate rate	\$117.73	Per ton
**5 or more yards of dirt requires testing by Tehama County Environmental Health		
ElectronicWaste (Televisions, and Computers)	\$0.00	each
Special Per Item Fees:		
* Auto tires (up to 16")	\$4.82	each
* Auto tires (up to 16" with rims)	\$14.43	each
* Truck tires (up to 11R24.5)	\$19.25	each
* Items containing Freon	\$25.03	each
* Items containing Ammonia	\$100.10	each
* Providing assistance to unload	\$38.50	each
Small animals (up to 50 lbs)	\$19.25	each
Medium animals (51 lbs - 100 lbs)	\$38.50	each
Large animals (over 101 lbs)	\$76.99	each
* Washers/Dryers/Dishwashers/Stoves	\$19.25	each
* Space Heaters/Water heaters/Boilers/Furnaces	\$19.25	each
* Couches/Chairs (upholstered)	\$9.63	each
* Mobile Homes	\$211.76	each
* Special Waste Handling Charges	\$100.10	per hour
* All fees in addition to weight		
Special Weight Fees:		
Tree stumps 12" to 24"	\$110.80	per ton
Tree stumps 25" to 50"	\$180.35	per ton
Tree stumps over 50"	\$334.20	per ton
Equip. tires (ask for price)	\$0.32	per pound
Trash/Rubbish/Garbage Minimum Fee - up to 320 lbs.	\$18.83	
Yard Waste Minimum Fee - up to 300 lbs.	\$16.36	
Carpet Minimum Fee -up to 320 lbs.	\$12.46	
Treated Wood Waste - up to 200 lbs.	\$26.59	
Untarped Load Fee	\$10.00	per occurrence

Tehama County/Red Bluff Landfill

19995 Plymire Road
Red Bluff, CA 96080
(530) 528-1102
Monday-Friday 8:00-4:30 p.m.
Saturday & Sunday 8:00-2:30 p.m.

Tipping Fees (effective July 1, 2025)

		Current Contractor Tip Fee	CPI Adjustment 07/01/2025	Phase I Reimbursement	Change of Law or Change of Circumstance	Compaction Incentive	Diversion Increase	Adjusted Contractor Tipping Fee 07/01/25	Cell Liner Tip Fee	Total Fee 07/01/25	Phase 3- Dev, Permit, Const	Total Fee effective 07/01/25	
Garbage/Trash/Debris/Refuse/Roofing/Concrete/Asphalt		\$99.94	\$5.00	\$0.00	\$0.00	\$0.00	\$0.50	\$105.44	\$11.79	\$117.23	\$0.50	\$117.73	Per ton
Yard waste		\$91.80	\$4.59	\$0.00	\$0.00	\$0.00	\$0.46	\$96.85	\$0.00	\$96.85	\$0.50	\$97.35	Per ton
Carpet		\$73.80	\$3.69	\$0.00	\$0.00	\$0.00	\$0.37	\$77.86	\$0.00	\$77.86	\$0.00	\$77.86	Per ton
Treated Wood Waste		\$251.98	\$12.60	\$0.00	\$0.00	\$0.00	\$1.26	\$265.84	\$0.00	\$265.84	\$0.00	\$265.84	Per ton
Metal		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Per ton
Clean Asphalt/Concrete*/Dirt**/		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Per ton
*Concrete pieces larger than 6" thick will be charged the regular gate rate													
		\$99.94	\$5.00	\$0.00	\$0.00	\$0.00	\$0.50	\$105.44	\$11.79	\$117.23	\$0.50	\$117.73	Per ton
***5 or more yards of dirt requires testing by Tehama County Environmental Health													
ElectronicWaste (Televisions, and Computers)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	each
Special Per Item Fees:													
	* Auto tires (up to 16")	\$4.57	\$0.23	\$0.00	\$0.00	\$0.00	\$0.02	\$4.82	\$0.00	\$4.82	\$0.00	\$4.82	each
	* Auto tires (up to 16" with rims)	\$13.68	\$0.68	\$0.00	\$0.00	\$0.00	\$0.07	\$14.43	\$0.00	\$14.43	\$0.00	\$14.43	each
	* Truck tires (up to 11R24.5)	\$18.25	\$0.91	\$0.00	\$0.00	\$0.00	\$0.09	\$19.25	\$0.00	\$19.25	\$0.00	\$19.25	each
	* Items containing Freon	\$23.73	\$1.19	\$0.00	\$0.00	\$0.00	\$0.12	\$25.03	\$0.00	\$25.03	\$0.00	\$25.03	each
	* Items containing Ammonia	\$94.88	\$4.74	\$0.00	\$0.00	\$0.00	\$0.47	\$100.10	\$0.00	\$100.10	\$0.00	\$100.10	each
	* Providing assistance to unload	\$36.50	\$1.82	\$0.00	\$0.00	\$0.00	\$0.18	\$38.50	\$0.00	\$38.50	\$0.00	\$38.50	each
	Small animals (up to 50 lbs)	\$18.25	\$0.91	\$0.00	\$0.00	\$0.00	\$0.09	\$19.25	\$0.00	\$19.25	\$0.00	\$19.25	each
	Medium animals (51 lbs - 100 lbs)	\$36.50	\$1.82	\$0.00	\$0.00	\$0.00	\$0.18	\$38.50	\$0.00	\$38.50	\$0.00	\$38.50	each
	Large animals (over 101 lbs)	\$72.97	\$3.65	\$0.00	\$0.00	\$0.00	\$0.36	\$76.99	\$0.00	\$76.99	\$0.00	\$76.99	each
	* Washers/Dryers/Dishwashers/Stoves	\$18.25	\$0.91	\$0.00	\$0.00	\$0.00	\$0.09	\$19.25	\$0.00	\$19.25	\$0.00	\$19.25	each
	* Space Heaters/Water heaters/Boilers/Furnaces	\$18.25	\$0.91	\$0.00	\$0.00	\$0.00	\$0.09	\$19.25	\$0.00	\$19.25	\$0.00	\$19.25	each
	* Couches/Chairs (upholstered)	\$9.12	\$0.46	\$0.00	\$0.00	\$0.00	\$0.05	\$9.63	\$0.00	\$9.63	\$0.00	\$9.63	each
	* Mobile Homes	\$200.72	\$10.04	\$0.00	\$0.00	\$0.00	\$1.00	\$211.76	\$0.00	\$211.76	\$0.00	\$211.76	each
	* Special Waste Handling Charges	\$94.88	\$4.74	\$0.00	\$0.00	\$0.00	\$0.47	\$100.10	\$0.00	\$100.10	\$0.00	\$100.10	per hour
	* All fees in addition to weight												
Special Weight Fees:													
	Tree stumps 12" to 24"	\$93.38	\$4.67	\$0.00	\$0.00	\$0.00	\$0.47	\$98.51	\$11.79	\$110.30	\$0.50	\$110.80	per ton
	Tree stumps 25" to 50"	\$159.29	\$7.96	\$0.00	\$0.00	\$0.00	\$0.80	\$168.06	\$11.79	\$179.85	\$0.50	\$180.35	per ton
	Tree stumps over 50"	\$305.13	\$15.26	\$0.00	\$0.00	\$0.00	\$1.53	\$321.91	\$11.79	\$333.70	\$0.50	\$334.20	per ton
	Equip. tires (ask for price)	\$0.30	\$0.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.32	\$0.00	\$0.32	\$0.00	\$0.32	per lb.
Trash/Rubbish/Garbage Minimum Fee - up to 320 lbs.													
		\$15.98	\$0.80	\$0.00	\$0.00	\$0.00	\$0.08	\$16.86	\$1.89	\$18.75	\$0.08	\$18.83	
Yard Waste Minimum Fee - up to 300 lbs.													
		\$13.64	\$0.68	\$0.00	\$0.00	\$0.00	\$0.07	\$14.39	\$1.89	\$16.28	\$0.08	\$16.36	
Carpet Minimum Fee -up to 320 lbs.													
		\$11.81	\$0.59	\$0.00	\$0.00	\$0.00	\$0.06	\$12.46	\$0.00	\$12.46	\$0.00	\$12.46	
Treated Wood Waste - up to 200 lbs.													
		\$25.20	\$1.26	\$0.00	\$0.00	\$0.00	\$0.13	\$26.59	\$0.00	\$26.59	\$0.00	\$26.59	
Untarped Load Fee													
										\$ 10.00		\$10.00	per occurrence

Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) Original Data Value

Series Id: CWSR0000SEHG02

<https://data.bls.gov/series-report?redirect=true>

Seasonally Adjusted

Series Title: Garbage and trash collection in U.S. city average, urban wage earners and clerical workers, seasonally adjusted

Area: U.S. city average

Item: Garbage and trash collection

Base Period: DECEMBER 1983=100

Years: 2014 to 2024

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	HALF1	HALF2
2014	423.724	423.759	424.794	426.630	426.309	427.008	428.436	428.538	429.133	430.283	430.009	430.085		
2015	429.572	431.208	431.197	431.914	433.581	433.179	433.541	434.783	435.668	436.590	438.561	439.202		
2016	439.432	440.472	439.763	439.786	440.431	439.895	440.734	441.412	441.790	442.294	445.685	446.619		
2017	448.197	449.700	448.913	448.982	449.067	449.407	449.682	450.152	450.448	452.535	454.460	454.727		
2018	454.347	455.771	455.954	459.124	463.733	465.716	466.526	471.442	472.055	473.482	491.219	490.440		
2019	476.018	477.242	478.116	478.910	480.379	480.508	482.049	483.749	484.053	486.167	486.074	486.271		
2020	491.282	493.915	494.947	494.389	494.783	496.239	498.361	500.671	501.103	502.130	503.716	506.854		
2021	511.313	515.661	516.803	517.304	515.419	516.028	520.467	523.372	528.507	528.705	527.887	530.933		
2022	532.456	537.014	539.270	540.818	542.358	545.095	546.608	546.860	552.467	555.339	558.574	559.863		
2024	600.502	605.010	604.371	605.121	603.437	606.584	609.099	610.691	614.849	617.197	625.347	625.874		
2025	627.640	638.906	640.177	641.240										

36.12 Change Year 2023 to Year 2024

5.97% Percent change is 100%

5.00% Percent cap per Contract



Tehama County

Agenda Request Form

File #: 25-1002

Agenda Date: 6/2/2025

Agenda #: 9.

FY 2024/2025 Goals Update

Requested Action(s)

This item is for informational purposes only. No further action is required.

Financial Impact:

Background Information:

Included in your agenda is the final update for the FY 2024/2025 Goals. Staff is available to answer any questions.

Goals for the Agency Manager and Tehama County Solid Waste Management Agency

FY 2024/2025 Goals

Short Term Goals to complete by the end of FY 2024/2025

1. Ensure that the new Landfill and MRF Operations Agreement is being implemented and all Waste Connections reporting requirements are being met.

Update: In process. Waste Connections continues to meet their reporting requirements under the new contract that began March 1, 2024. Their Diversion Plan Annual Report was submitted on February 14 for review by the Agency and approved at the April 7 Full Board meeting.

2. Oversee the CEQA review, soil testing and regulatory submittal to permit the composting facility at the Tehama County/Red Bluff Landfill through FY 2024/2025 and possibly into FY 2025/2026.

Update: In process. Lawrence and Associates have included the compost facility permitting into the revised Joint Technical Document and it has been reviewed by the Agency. The revised Joint Technical Document was submitted to CalRecycle with the Five-Year Permit Review on May 20. The Agency is waiting for CalRecycle to either issue a concurrence or provide comments for the LEA to respond to prior to issuance of the permits.

3. Work with Tehama County Personnel to develop an internal staffing structure and transition all employees to internal employment.

Update. In process. The Agency hired Paul Freund as permanent Agency Manager on April 7 and he will continue to complete this transition in FY 25/26. At the April 3, 2023 Full Board meeting the Board of Directors unanimously approved the draft resolution establishing Terms and Conditions of Employment for Agency employees and revisions to the Administrative Services agreement between the Agency and Tehama County.

4. Assist the City of Red Bluff in adopting a successor franchise hauling agreement.

Update. Complete. The City of Red Bluff approved a successor franchise hauling agreement on June 4, 2024.

5. Continue to ensure the Agency remains AB 939 and SB 1383 compliant.

Update. Ongoing. Due to staffing issues within CalRecycle's Local Assistance and Market Development branch, the Agency was unable to have a site visit in 2023 or 2024. A conference call occurred February 3 to introduce new CalRecycle staff to the Agency and go over diversion programs for 2023. The Agency received the compliance determination for 2023 from CalRecycle requesting no additional information on February 25. Site visits with each Jurisdiction and several businesses and multi-family dwellings occurred April 21, 22, and 23.

6. Continue to ensure the goals set forth in Waste Connections' 2024 Diversion Plan are being implemented and meet the higher diversion standards.

Update: Waste Connections is compliant with its Diversion Plan. A detailed report was provided to the Board at the April 7 Board of Directors meeting. Waste Connections exceeded their diversion goal by 2,292.12 tons.

7. Per the Landfill and MRF Operations agreement, evaluate Waste Connections' claims for "Change in Law" costs by the end of FY 2024/2025.

Update. Waste Connections failed to submit a claim for any "Change in Law" costs for FY 2024/2025 by the April 1 deadline.

8. Complete the Five-Year Permit Review for the MRF and Landfill. Provide a cost comparison for CalRecycle's closure estimate as compared to current industry costs.

Update: In process. The Agency has reviewed the revised Joint Technical Document and Five-Year Permit Review and sent it back to Lawrence and Associates to finalize and submit to CalRecycle. The revised Joint Technical Document was submitted to CalRecycle with the Five-Year Permit Review on May 20. The Agency is waiting for CalRecycle to either issue a concurrence or provide comments for the LEA to respond to prior to issuance of the permits.

9. Continue to manage the agreement with ACTenviro to operate the Corning and Red Bluff Household Hazardous Waste facilities.

Update: Complete. The agreement between the Agency and ACTenviro ended December 31, 2024. ACTenviro was assessed Liquidated Damages (LDs) on August 9, 2024 for failing to resolve facility management issues at the Red Bluff facility and again on November 19, 2024 for their staff leaving prior to a hazardous waste business appointment. The LDs totaled \$10,483.20 and were deducted from invoices received from ACTenviro.

While the management of the facility has improved, there are still some issues that need to be addressed in the new contract.

10. The agreement between the Agency and WM for the provision of hosting the Corning Household Hazardous Facility expired April 30, 2024. Negotiate a successor agreement or remove the facility from WM's property.

Update. In process. More information will be provided in closed session.

11. The agreement with the Agency and ACTenviro expires December 31, 2024. Per the Board's direction, release a Request for Proposals and present a successor agreement to operate the Agency's two household hazardous waste facilities to the Board for consideration.

Update: Complete. The RFP was issued June 3, 2024 with proposals due to the Agency by August 5, 2024. ACTenviro provided the only proposal and a successor agreement with them was approved at the November 7 Executive Committee meeting. Agency staff met with ACTenviro's representatives on January 10 to resolve ongoing issues from the previous contract, to avoid issues in the new contract.

12. Oversee the development and implementation of required SB 1383 regulatory programs through FY 2024/2025. Provide the Board with alternative service providers, if available.

Update. Ongoing. Due to time constraints for the June 2 Full Board meeting, a detailed update on SB 1383 will be provided at a future Full Board meeting.

13. The Agency was awarded the CalRecycle Household Hazardous Waste Discretionary Grant Cycle 37 in the amount of \$100,000. Implement the goals of the grant.

Update. Complete. The grant was closed on September 27, 2024. The Agency was able to spend \$97,114.10 of the \$100,000 awarded. Grant funds were used to promote Battery Collection and Household Hazardous Waste collection events on Facebook, make upgrades to the Red Bluff and Corning HHW facilities, and pay for staff time to conduct HHW outreach at community events.

14. The Agency was awarded the CalRecycle Waste Tire Amnesty Grant Cycle 7 in the amount of \$26,400. Continue to implement the goals.

Update. In process. The Agency has held three Passenger Tire Collection events, collecting a total of 3,279 tires. The Agency also held two free Agricultural Tire Collection events during the months of February 2024

and 2025, collecting 210 agricultural tires of varying sizes. A fourth Passenger Tire Collection event will be held in September 2025 in Corning and Cottonwood.

15. The Agency was awarded the CalRecycle SB 1383 Local Assistance Grant in the amount of \$123,787. Utilize the funding to implement the requirements of SB 1383 and close the grant.

Update: Complete. CalRecycle granted extensions to all recipients of the Local Assistance Grant until November 1, 2024. The Agency expended all funds from this grant by October 14, 2024. The grant helped cover staff time to conduct outreach, inspections, paper purchase recordkeeping, and complete reports. The grant also paid for supplies to assist schools with cafeteria waste sorting and onsite composting, purchase kitchen food scrap pails to give residents to encourage backyard composting, and covered the cost for printing outreach materials.

16. The Agency was awarded the CalRecycle SB 1383 Local Assistance Grant in the amount of \$340,333. Utilize the funding to implement the requirements of SB 1383.

Update. In process. The grant has helped cover staff time to conduct outreach, paper purchase recordkeeping, and complete reports. The grant also paid for supplies to assist schools with cafeteria waste sorting, purchase kitchen food scrap pails to give residents to encourage backyard composting, equipment for Food Recovery Organizations to take more recovered food from Commercial Edible Food Generators, and covered the cost for printing outreach materials.

17. Continue to implement the additional education campaign informing the public of upcoming SB 1383 regulations.

Update: Complete. The Agency worked with News & Review Publications beginning June 2023 to develop a twelve-story outreach campaign for SB 1383. Twelve stories have been published and shared to the Agency's Facebook page as well as the News & Review Facebook page. News & Review Publications also produced a short video highlighting all the stories.

18. Assist the County and the cities in amending their franchise hauling agreements to comply with SB 1383, as requested.

Update. Ongoing. Corning is currently negotiating their franchise hauling agreement, but has not requested any assistance from the Agency.

19. Continue to coordinate two regional multi-waste collection events in outlying and underserved portions of the community.

Update. Complete. Cleanup events were held for the Cottonwood area at the County's Corp Yard on Hooker Creek Road on September 28, 2024, and for the Los Molinos area at the Los Molinos High School on March 29.

20. Continue to participate in the Northern California Recycling Collaborative in order to create intercounty efficiencies in grant management and increase marketability of recyclable materials.

Update. Ongoing. The Agency hosted the NCRC on November 15, America Recycle's Day, with attendees from Shasta County, Lake County, WM and Waste Connections participating in discussions on SB 1383 and CRV redemption opportunities. The Agency will be exploring new ways to maintain this collaborative effort in FY 25/26 if there is interest amongst neighboring jurisdictions and waste haulers.

21. Continue to promote the Tehama County Recycling Market Development Zone by giving three presentations to local businesses, economic developers, institutions of higher education, or other individuals interested in starting up or expanding a business that utilizes material diverted from landfills.

Update. Complete. The Agency received Zone Incentive Funds (ZIF) in February. Agency staff promoted the TCRMDZ at the Red Bluff-Tehama County Chamber of Commerce's Business Expo on February 19, sponsored their Business Summit on March 14 and provided outreach at the event, and sponsored the Sacramento River Discovery Center's Spring Plant Festival and provided outreach at the event.

22. Remain involved with the RCRC Environmental Services Joint Powers Authority (ESJPA), a local governmental agency comprised of 22 rural member counties that provides solid waste, recycling and HHW regulatory advocacy and technical assistance.

Update. Ongoing. Agency staff virtually attended the August, October, and December meetings of the ESJPA. Vice-Chair Tom Walker was appointed as Tehama County's representative to the ESJPA and Paul Freund was appointed as the County's alternate for 2025. Vice-Chair Walker and Paul attended the ESJPA meeting in person on March 27. The next ESJPA meeting will be held on June 12.

23. Remain involved with the California Resources Recovery Association Prevention, Reuse and Repair Technical Council, which promotes waste prevention, materials reuse and repair for the purpose of achieving Zero Waste in California.

Update. Ongoing. The Agency attempted to attend the meetings each month, but no activity occurred. It appears the Technical Council now requires membership with CRRA, which the Agency does not have. As such, the Agency will be removing this goal for next fiscal year.

24. Remain involved in the California Product Stewardship Council Board of Directors so as to provide assistance in developing future direction of product stewardship related policy and legislation.

Update. Complete. With the unfortunate passing of the Agency Manager, Rachel Ross-Donaldson, the Agency is no longer represented on their Board of Directors. Agency staff have been attending CPSC's monthly Associates calls in 2025.

25. Remain involved with the Sacramento River Discovery Center as organic waste management resources continue to expand.

Update. Ongoing. Agency staff remain involved with the Sacramento River Discovery Center to help promote backyard composting and waste reduction through various programs they put on and schools they host for field trips.

26. Continue to implement the Smart Business Alliance Program that incentivizes businesses to reduce their waste stream/recycle. Provide outreach regarding the program to at least 15 businesses and 3 multi-family dwellings and provide a semi-annual update to the Board regarding participating businesses.

Update. Incomplete. Business Connections signed up for the SBA in December 2024 and were provided with recycling bins and educational materials. A new Recycling Program Analyst was hired in late February and brought up to speed on the Smart Business Alliance Program. Tehama Together signed up in May and has been provided recycling bins and educational materials. The Recycling Program Analyst will continue to provide outreach to businesses and MFD's as requested and through outreach events and newsletters. Agency staff met with CalRecycle's LAMD staff in April and conducted on-site visits and provided outreach to three commercial establishments and one multifamily dwelling in Corning, three commercial establishments and one multifamily dwelling in Red Bluff, and three commercial establishments in unincorporated Tehama County. As the Agency was unable to meet this goal, we will be looking for ways to increase collaboration with the waste haulers in FY 25/26 now that all commercial accounts are provided recycling service as part of their trash service.

27. Continue to give 10 presentations to students, teachers, and/or administration using the '4 R Kids' bus exhibit by the end of FY 2024/2025.

Update. Complete. A total of 10 class presentations have been completed in collaboration with Waste Connection's Sustainability Coordinator. Presentations included five 4th grade classes at Evergreen Elementary School, two groups from the Little Explorers Home School, and three 2nd grade classes at Antelope Elementary School. The Recycling Program Analyst will continue to work on the trailer's retrofit plans. We have received price estimates to wrap the trailer using a similar "4 R Kids Exhibit" logo design from 3A Custom Designs and LRT Graphics.

28. To increase composting knowledge within the community, continue to give five compost presentations/demonstrations at community events or to school children by the end of FY 2024/2025.

Update. Complete. Compost presentations were given to the 6th Grade class at Reeds Creek Elementary School on September 12, to three 4th Grade classes from Meteer Elementary School during their field trip to the Sacramento River Discovery Center on November 7, to three 1st Grade classes from Meteer Elementary School during their field trip to the Sacramento River Discovery Center on May 2, to three 2nd Grade classes from Woodson Elementary School during their field trip to the Sacramento River Discovery Center on May 22, and to four 3rd Grade classes from Evergreen Elementary School during their field trip to the Sacramento River Discovery Center on May 28.

29. To promote at-home organic waste reduction, continue offering semi-annual organic waste reduction and at-home management classes for the public.

Update. In process. Agency staff gave compost demonstrations to about 20 people and gave out 12 kitchen food scrap pails to attendees of the Sacramento River Discovery Center's Fall Plant Festival on November 2. The Agency sponsored and attended the Sacramento River Discovery Center's Spring Plant Festival on May 10. Compost demonstrations and education was provided to over 25 people and Agency staff gave out 13 kitchen food scrap pails.

30. As mandated, increase tracking and reporting of County waste diversion programs.

Update. Ongoing. In October the Agency requested additional information regarding the utilization of commercial recycling carts from WM and have yet to receive it.

31. Continue monitoring the carpet and mattress recycling programs to ensure their continued success. Provide updates to the Board.

Update. Ongoing. The Agency provided an update at the March Executive Committee meeting.

32. Continue to educate the public and school children about the true cost of recycling and how recycling means less revenue for the Landfill, but a greater need for services with a continued focus on the overall benefit to the environment and conservation of resources through quarterly e-newsletters and outreach through FY 2024/2025.

Update. Complete. Quarterly press releases were submitted to the Red Bluff Daily News in July, October, January, and April; Waste Awareness e-newsletters were sent to the Corning and Red Bluff Chamber of Commerce in July, August, September, October, March, April, and May; and the Educators newsletter was sent to all Tehama County schools in August, January, and April.

33. Continue to provide assistance to multi-family complexes and businesses in complying with AB 341, which requires mandatory commercial recycling, through continued implementation of the Mandatory Commercial Recycling (MCR) Plan by the end of FY 2024/2025. Provide updates to the Board.

Update. Complete. All AB 341 generators are now compliant due to franchise hauling agreements with each jurisdiction in Tehama County providing recycling service as part of their trash service for commercial accounts. Agency staff will restart monthly ride-alongs for commercial recycling accounts with Waste Connections in June and will be requesting to do the same with WM to ensure the recycling services are being utilized by AB 341 generators.

34. To increase AB 341 compliance, work to bring all covered generators in the City of Red Bluff into compliance with AB 341 by the end of FY 2024/2025.

Update. Complete. The franchise hauling agreement between GreenWaste of Tehama and the City of Red Bluff signed on June 4, 2024, now provides each business with recycling service as part of their trash service making them compliant with AB 341. All jurisdictions' franchise hauling agreements now include recycling service with trash service for commercial accounts.

35. Extended Producer Responsibility (EPR) and Product Stewardship (retailers/manufacturers become responsible for end-of-life management of their products) is a strategic directive of CalRecycle. In order to reduce public costs and drive improvements in product design that promote environmental sustainability, legislation will likely continue to be passed to shift California's product waste management system from one focused on government funded and

ratepayer financed waste diversion to one that relies on producer responsibility. Remain involved and continue to support product stewardship bills for toxic and hard to recycle items.

Update. Ongoing. Staff advocated for EPR legislation to focus on PFAS, fluorescent lights, single use compressed gas cylinders, more flexibility in complying with SB 1383, and flexibility with handling household hazardous waste and electronic vapes.

36. Continue managing Used Oil and Beverage Container grants through FY 2024/2025.

Update. On going. Progress has been made with promoting the Used Motor Oil recycling outreach videos. Ongoing meetings are occurring with Funtamedia and Deer Creek Media to discuss the project objectives and finalize proposals to best fit grant requirements. The FY 2024/25 Oil Payment Program annual report will be submitted in August. Applications have been submitted for each jurisdiction's FY 2024/2025 Beverage Container City/County Payment Program. To date, Beverage Container funds have been used for staff time to comply with AB 341, staff time at outreach events, advertising the CRV program in Tehama County, and for purchasing additional supplies to aid in the Agency's Large Venue Event Recycling Program. The Agency also purchased two new E-Z Up canopies for use at outreach events, utilizing funding from the Used Oil and Beverage Container grants.

Emerging/Ongoing issues

37. Due to declines in the Integrated Waste Management Account, CalRecycle grant funding is likely to decline and more audits of existing grants are likely. Remain involved in the stakeholder process to ensure cuts are limited and do not unfairly affect rural jurisdictions.

Update: Ongoing. To date, only used oil payments have been reduced to the minimum required by statute. The impact to the Agency was approximately \$2,000 annually.

38. SB 1383 will likely require jurisdictions to adopt mandatory collection policies/ordinances. Assist the County in its consideration of mandatory collection, as requested.

Update: Ongoing. No clear direction has been received by CalRecycle regarding this issue.



Tehama County

Agenda Request Form

File #: 25-0893

Agenda Date: 6/2/2025

Agenda #: 10.

FY 2025/2026 Goals

Requested Action(s)

Review and approve the FY 2025/2026 Goals, as presented.

Financial Impact:

Background Information:

The proposed FY 2025/2026 Goals are included in the agenda.

Goals for the Agency Manager and Tehama County Solid Waste Management Agency

FY 2025/2026 Goals

Short Term Goals to complete by the end of FY 2025/2026

1. Ensure that the new Landfill and MRF Operations Agreement is being implemented and all Waste Connections reporting requirements are being met.
2. Oversee the CEQA review, soil testing and regulatory submittal to permit the composting facility at the Tehama County/Red Bluff Landfill through FY 2025/2026.
3. Work with Tehama County Personnel to develop an internal staffing structure and transition all employees to internal employment.
4. Continue to ensure the Agency remains AB 939 and SB 1383 compliant.
5. Continue to ensure the goals set forth in Waste Connections' 2025 Diversion Plan are being implemented and meet the higher diversion standards.
6. Per the Landfill and MRF Operations agreement, evaluate Waste Connections' claims for "Change in Law" costs by the end of FY 2025/2026.
7. Complete the Five-Year Permit Review for the MRF and Landfill. Provide a cost comparison for CalRecycle's closure estimate as compared to current industry costs.
8. Continue to manage the agreement with ACTenviro to operate the Corning and Red Bluff Household Hazardous Waste facilities.
9. The agreement between the Agency and WM for the provision of hosting the Corning Household Hazardous Facility expired April 30, 2024. Negotiate a successor agreement or remove the facility from WM's property.
10. Oversee the development and implementation of required SB 1383 regulatory programs through FY 2025/2026. Provide the Board with alternative service providers, if available.
11. The Agency was awarded the CalRecycle Waste Tire Amnesty Grant Cycle 7 in the amount of \$26,400. Complete the grant and related reporting by the October 30 deadline.
12. The Agency was awarded the CalRecycle SB 1383 Local Assistance Grant in the amount of \$340,333. Utilize the funding to implement the requirements of SB 1383.
13. Create the compost education trailer and provide outreach to 5 community events or schools.
14. Assist the County and the cities in amending their franchise hauling agreements to comply with SB 1383 and AB 1826, as requested.
15. Continue to coordinate two regional multi-waste collection events in outlying and underserved portions of the community.
16. Continue to participate in the Northern California Recycling Collaborative in order to create intercounty efficiencies in grant management and increase marketability of recyclable materials.

17. Continue to promote the Tehama County Recycling Market Development Zone by giving three presentations to local businesses, economic developers, institutions of higher education, or other individuals interested in starting up or expanding a business that utilizes material diverted from landfills.
18. Remain involved with the RCRC Environmental Services Joint Powers Authority (ESJPA), a local governmental agency comprised of 22 rural member counties that provides solid waste, recycling and HHW regulatory advocacy and technical assistance.
19. Remain involved in the California Product Stewardship Council Associates calls to provide assistance in developing future direction of product stewardship related policy and legislation.
20. Remain involved with the Sacramento River Discovery Center as organic waste management resources continue to expand.
21. Rebrand the Smart Business Alliance Program that incentivizes businesses to reduce their waste stream/recycle in collaboration with both waste haulers. Provide outreach regarding the program to at least 15 businesses and 3 multi-family dwellings and provide a semi-annual update to the Board regarding participating businesses.
22. Continue to give 10 presentations to students, teachers, and/or administration using the '4 R Kids' mobile field trip by the end of FY 2025/2026.
23. To increase composting knowledge within the community, continue to give five compost presentations/demonstrations at community events or to school children by the end of FY 2025/2026.
24. To promote at-home organic waste reduction, continue offering semi-annual organic waste reduction and at-home management classes for the public.
25. As mandated, increase tracking and reporting of County waste diversion programs.
26. Continue monitoring the carpet and mattress recycling programs to ensure their continued success. Provide updates to the Board.
27. Continue to educate the public and school children about the true cost of recycling and how recycling means less revenue for the Landfill, but a greater need for services with a continued focus on the overall benefit to the environment and conservation of resources through quarterly e-newsletters and outreach through FY 2025/2026.
28. Continue to provide assistance to multi-family complexes and businesses in complying with AB 341, which requires mandatory commercial recycling, through continued implementation of the Mandatory Commercial Recycling (MCR) Plan by the end of FY 2025/2026. Provide updates to the Board.
29. Extended Producer Responsibility (EPR) and Product Stewardship (retailers/manufacturers become responsible for end-of-life management of their products) is a strategic directive of CalRecycle. In order to reduce public costs and drive improvements in product design that promote environmental sustainability, legislation will likely continue to be passed to shift California's product waste management system from one focused on government funded and ratepayer financed waste diversion to one that relies on producer responsibility. Remain involved and continue to support product stewardship bills for toxic and hard to recycle items.

30. Continue managing Used Oil and Beverage Container grants through FY 2025/2026.

Emerging/Ongoing issues

31. Due to declines in the Integrated Waste Management Account, CalRecycle grant funding is likely to decline and more audits of existing grants are likely. Remain involved in the stakeholder process to ensure cuts are limited and do not unfairly affect rural jurisdictions.
32. SB 1383 will likely require jurisdictions to adopt mandatory collection policies/ordinances. Assist the County in its consideration of mandatory collection, as requested.



Tehama County

Agenda Request Form

File #: 25-0934

Agenda Date: 6/2/2025

Agenda #: 11.

Monthly Update

Requested Action(s)

This item is for informational purposes. No further action is required.

Financial Impact:

Background Information:

Included in your agenda packet is the April monthly update. Staff is available to answer any questions.



May 16, 2025

MEMORANDUM

To: Directors, Tehama County Solid Waste Management Agency

From: Paul Freund, Agency Manager

Subject: April 2025 Monthly Update

1. Waste Connections and Agency staff received Load Check training from Larry Sweetser on April 1. The Load Check training is designed to provide staff with resources and regulatory knowledge to identify hazardous waste in loads brought to the landfill or self-haul pad.
2. I attended the Tehama County Department Head meeting on April 7 to introduce myself as the new Agency Manager and become more familiar with the County's Department Heads.
3. I attended Tehama Together's Food Share meeting on April 10 to provide local food pantries with an update on the Agency purchasing equipment for the food pantries as part of the SB 1383 Local Assistance Grant. Tehama Together provided an update on their Peanut Butter and Jelly food drive for May and their turkey purchase for next Thanksgiving. I also was able to connect with PATH to get contact information for their staff that use the Agency's illegal dumping account to ensure they can use the entire amount allocated to them.
4. On April 15 the Agency hosted a homeschool preschool, Little Explorers, for a landfill tour, recycling presentation provided by Christian, and a demonstration of GreenWaste of Tehama's recycling truck dumping in the MRF. Approximately 30 children and parents attended the tour and presentation.
5. Tehama County Department of Environmental Health completed its Enforcement Agency inspection on April 18. No areas of concern or violations were cited.
6. The Agency coordinated site visits to businesses and multi-family dwellings, as well as meetings between each member jurisdiction and CalRecycle's Local Assistance and Market Development staff April 21, 22, and 23.

7. The Central Valley Regional Water Quality Control Board performed its annual inspection for compliance with the Landfill's Waste Discharge Requirements permit on April 24. No violations or areas of concern were noted.
8. Christian, in collaboration with GreenWaste of Tehama's Max Bartlett, facilitated three presentations of the 4R Kids Exhibit to Antelope Elementary School's second grade classes on April 29.
9. I continue to monitor and provide support to the cities and the County for paper product procurement.
10. Agency staff contributed waste reduction, recycling and hazardous waste disposal information to the monthly Lake CA POA newsletter and WasteWise News.
11. Household hazardous waste collection events will be held from 8:00 AM – 12:00 PM on the second Saturday of May in Red Bluff and the third Saturday of May in Corning.

Please feel free to contact me at the office at (530) 528-1103 should any questions arise.

CC: Gabriel Hydrick, Tehama County Chief Administrator
Tom Westbrook, Red Bluff City Manager
Brant Mesker, Corning City Manager
Carolyn Steffan, Tehama City Clerk



Tehama County

Agenda Request Form

File #: 25-1003

Agenda Date: 6/2/2025

Agenda #: 12.

Closed Session

Requested Action(s)

- a) CONFERENCE WITH REAL PROPERTY NEGOTIATORS
(Government Code Section 54956.8)
 - 1) Property: APN 071-131-002

Agency Negotiator: Agency Manager Paul Freund

Negotiating Party: John and Amanda Patterson

Under Negotiation: Purchase