

**MIDWAY CITY SANITARY DISTRICT
BOARD OF DIRECTORS MEETING
DISTRICT OFFICE
14451 CEDARWOOD STREET
WESTMINSTER, CA 92683**

**TUESDAY, MAY 19, 2026
5:30 PM**

AGENDA

MISSION STATEMENT

TO PROVIDE INNOVATIVE AND COST-EFFECTIVE EXCEPTIONAL WASTEWATER AND SOLID WASTE SERVICES WITH INTEGRITY AND EXCELLENCE. WE ARE COMMITTED TO PROTECTING PUBLIC HEALTH, PRESERVING THE ENVIRONMENT, AND FOSTERING EDUCATION AND COLLABORATION. BY PRIORITIZING EXCEPTIONAL SERVICES, COMMUNITY HEALTH, AND ENVIRONMENTAL STEWARDSHIP, WE STRIVE TO BUILD A CLEANER, HEALTHIER AND MORE SUSTAINABLE FUTURE.

In accordance with the requirements of California Government Code Section 54954.2, this Agenda is posted not less than 72 hours prior to the meeting date and time above. All written materials relating to each agenda item are available for public inspection in the office of the Board Secretary.

In the event any matter not listed on this agenda is proposed to be submitted to the Board for discussion and/or action, it will be done in compliance with Section 54954.2, or as set forth on a Supplemental Agenda posted not less than 72 hours prior to the meeting. Members of the public may attend and participate in the meeting at any of the listed meeting locations.

The District complies with the provisions of the Americans with Disabilities Act (ADA). Anyone needing special assistance please contact the District's Secretary at (714) 893-3553, at least one business day prior to the meeting so that we may accommodate you.

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE AND INVOCATION

2. ROLL CALL AND DECLARATION OF QUORUM

3. PUBLIC COMMENTS

All persons wishing to address the Board on specific Agenda items or matters of general interest should do so at this time. As determined by the President, speakers may be deferred until the specific item is taken for discussion and remarks may be limited to three (3) minutes.

4. PRESENTATIONS – None

5. APPROVAL OF THE MINUTES

- A. Approve Minutes of the Regular Board of Directors Meeting on May 5, 2026

6. REPORTS

The President, General Manager, Legal Counsel, and other staff present verbal reports on miscellaneous matters of general interest to the Directors. These reports are for information only and require no action by the Directors.

- A. Report of the President
- B. Report of the General Manager
- C. Report of the Director of Services & Program Development
- D. Report of the Director of Finance
- E. Report on State of the City of Westminster on May 06, 2026
- F. Report on CSDA Special District Leadership Academy (SDLA) on May 11-13, 2026
- G. Report on Radio Outreach with Radio Bolsa on May 14, 2026
- H. Report on the Franchise Committee Meeting on May 15, 2026
- I. Report on the Compost Event on May 16, 2026

7. CONSENT CALENDAR

All matters listed under the Consent Calendar are considered routine and will be acted upon at the same time unless a separate discussion and/or action is requested by a Board Member, the public, or staff.

- A. Receive and File the Register of Demands in the Amount of \$338,458.83
- B. Approve and File the Treasurer's Investment Report for April 2026
- C. Receive and File the 3rd Quarter 2025-2026 Fiscal Year Financial and Budget Reports
- D. Approve and File Fiscal Year 2025-2026 Budget Adjustments No. 3
- E. Consider Approval of and Authorization for General Manager to Execute Amendment No. 1 to the Professional Services Agreement with Murex Environmental, Inc. for Groundwater Investigation and Environmental Services
- F. Receive and File: The California Employers' Retiree Benefit Trust (CERBT) and The Pension Prefunding Trust (CEPPT) Account Update Summaries as of March 31, 2026
- G. Receive and File the Minutes of the Franchise Committee Meeting on March 13, 2026
- H. Receive and File the May 15, 2026 Franchise Committee Report

8. OLD BUSINESS – None**9. NEW BUSINESS**

- A. Conduct Public Hearing and Consider Adoption of Ordinance No. 77, entitled:
AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE MIDWAY CITY SANITARY DISTRICT OF ORANGE COUNTY, CALIFORNIA, AMENDING ORDINANCE NO. 73 TO ADJUST CHARGES FOR RESIDENTIAL SOLID WASTE SERVICES TO REFLECT AND PASS THROUGH ADJUSTMENTS TO TIPPING FEES PAID BY THE DISTRICT TO DISPOSE OF SOLID WASTE AT LANDFILLS

10. INFORMATIONAL ITEMS

A. District Board Calendar

11. BOARD CONCERNS AND COMMENTS

12. GM/STAFF CONCERNS AND COMMENTS

13. GENERAL COUNSEL CONCERNS AND COMMENTS

14. CLOSED SESSION ITEMS

A. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

Pursuant to Government Code § 54956.9(d)(1) (one case)

Santa Ana Regional Water Quality Control Board Investigative Order No. R8-2024-0040

15. ADJOURNMENT TO TUESDAY, JUNE 2, 2026

**MINUTES OF THE REGULAR MEETING OF THE
BOARD OF DIRECTORS OF THE MIDWAY CITY
SANITARY DISTRICT OF ORANGE COUNTY**

**14451 CEDARWOOD STREET
WESTMINSTER, CA 92683**

May 5, 2026

CALL TO ORDER

President Pro Tem A. Nguyen called the meeting of the Governing Board of the Midway City Sanitary District to order at 5:31 p.m., on Tuesday, May 5, 2026, at 14451 Cedarwood Street, Westminster, California.

ROLL CALL

DIRECTORS PRESENT Chi Charlie Nguyen (arrived at 5:38 p.m.)
Andrew Nguyen
Tyler Diep
Sergio Contreras
Mark Nguyen

STAFF AND GENERAL COUNSEL PRESENT

Ashley Davies, Director of Services & Program Development
Gordon Copley, CPA, Director of Finance
Milo Ebrahimi, P.E. District Engineer
Harley Nguyen, Administrative Secretary/Receptionist
Cynthia Olsder, Executive/Board Secretary
James H. Eggart, General Counsel, Woodruff & Smart

GUESTS PRESENT Chris Palmer, Senior Public Affairs Field Coordinator, CSDA

PLEDGE OF ALLEGIANCE AND INVOCATION

Director Contreras led the Pledge of Allegiance. Director M. Nguyen conducted the Invocation.

ROLL CALL AND DECLARATION OF QUORUM

Executive/Board Secretary Olsder conducted the roll call and announced that a quorum was present.

PUBLIC COMMENTS – None

PRESENTATIONS

- A. California Special Districts Association (CSDA) Briefing on Key Issues, Legislative Updates, and Engagement Opportunities - Presented by Chris Palmer, Senior Public Affairs Field Coordinator.

Chris Palmer gave a PowerPoint presentation and shared updates on all CSDA-related legislative, regulatory, and advocacy matters affecting special districts, including SB 707, H.R. 2766, CARB regulations, AB 1898, AB 2027, and the California High-Speed Rail Authority Draft 2026 Business Plan.

President C. Nguyen joined the meeting at 5:38 p.m. and presided over the remainder of the meeting.

APPROVAL OF MINUTES

A. Approve Minutes of the Regular Board of Directors Meeting on April 7, 2026

A motion was made by Director A. Nguyen, seconded by Director M. Nguyen, to approve the Minutes of the Board of Directors Regular Meeting on April 7, 2026. The motion was approved by a 5-0 vote as follows:

AYES: Contreras, A. Nguyen, M. Nguyen, Diep, C. Nguyen
NAYS: None
ABSTAIN: None
ABSENT: None

B. Approve Minutes of the Regular Board of Directors Meeting on April 21, 2026

A motion was made by Director A. Nguyen, seconded by Director M. Nguyen, to approve the Minutes of the Board of Directors Regular Meeting on April 21, 2026. The motion was approved by a 5-0 vote as follows:

AYES: Contreras, A. Nguyen, M. Nguyen, Diep, C. Nguyen
NAYS: None
ABSTAIN: None
ABSENT: None

C. Approve Minutes of the Special Board of Directors Meeting on April 24, 2026

A motion was made by Director A. Nguyen, seconded by Director M. Nguyen, to approve the Minutes of the Board of Directors Special Meeting on April 24, 2026. The motion was approved by a 5-0 vote as follows:

AYES: Contreras, A. Nguyen, M. Nguyen, Diep, C. Nguyen
NAYS: None
ABSTAIN: None
ABSENT: None

REPORTS

A. Report of the President - None

B. Report of the Director of Services & Program Development

Director of Services and Program Development Davies reported meeting with Congressman Derek Tran to discuss potential funding assistance for the District's \$40 million sewer line infrastructure needs. She also noted that Staff will attend the City of Westminster 2026 State of the City luncheon. Additionally, she shared that 505 mattresses & box springs were collected in April. Davies and H. Nguyen will attend the CAPIO Conference next week.

C. Report of the Director of Finance

Director of Finance Copley reported on the preparation of the FY 2025-2026 budget for the next Board meeting and also provided an update regarding the WISE Agreement OCWR landfill tipping fees.

D. Report of the District Engineer

District Engineer Ebrahimi reported that the Sewer Main Rehabilitation Project has commenced and is expected to be completed within two months and provided updates on the Magnolia Street Siphon Repair Project.

E. Report on the Administration Professional Day Luncheon on April 22, 2026

Director A. Nguyen reported that he attended the event with President C. Nguyen and Director Diep, and that Staff appreciated the lunch and enjoyed the food.

F. Report on OC San Board of Directors Meeting on April 22, 2026

Director A. Nguyen reported that OC San is conducting a Proposition 218 rate study and evaluating its rates for the next five years.

G. Report on Radio Outreach with Little Saigon Radio on April 27, 2026

Director Contreras reported that he attended the recording with Director M. Nguyen and Director of Services and Program Development Davies, where it was announced that citations for improper trash sorting will be implemented.

H. Report on District Employee Luncheon on April 29, 2026

Director A. Nguyen reported that he attended the luncheon with Director M. Nguyen, greeted Staffs, and noted that everyone enjoyed the luncheon.

I. Report on Radio Outreach with VietLink on April 29, 2026

Director A. Nguyen reported that he attended the recording with President C. Nguyen and Enforcement Specialist Tieu, where they discussed upcoming events, SB 1383, trash sorting guidelines, and the implementation of notices and citations.

J. Report on Radio Outreach PSA with Radio Bolsa on April 29, 2026

Director Contreras reported that he reposted a previous recording regarding the free mattress and box spring recycling program.

K. Report on City of Westminster Black April Remembrance Ceremony April 30, 2026

Director M. Nguyen reported that he attended the ceremony along with President C. Nguyen representing the City of Westminster, and that Director A. Nguyen was also present representing the District.

L. Report on ISDOC Quarterly Luncheon on April 30, 2026

Director A. Nguyen reported that he attended the event and found it to be very informative.

CONSENT CALENDAR

- A. Receive and File the Register of Demands in the Amount of \$421,720.61
- B. Approve General Manager, Robert Housley’s, Request for Leave Starting April 28, 2026 through May 8, 2026, and Approve Acting Pay for Director of Services & Program Development Davies for nine (9) days
- C. Receive and File the Minutes of the Calendar Subcommittee Meeting on September 22, 2025
- D. Receive and File the Minutes of the Legislative & Public Affairs Outreach Subcommittee Meeting on March 20, 2026

A motion was made by Director A. Nguyen, seconded by Director Diep, to approve the Consent Calendar. The motion was approved by a 5-0 vote as follows:

AYES: Contreras, A. Nguyen, M. Nguyen, Diep, C. Nguyen
 NAYS: None
 ABSTAIN: None
 ABSENT: None

OLD BUSINESS – None

NEW BUSINESS

- A. Consider Scheduling a Special Board Meeting to Discuss District Resilience and Continuity Framework Planning

A report of a summary of Staff’s recommendation was provided and considered by the Board. A motion was made by President C. Nguyen, seconded by Director A. Nguyen, to approve scheduling a special board meeting on May 22, 2026, at 12:00 p.m. to discuss District resilience and continuity framework planning. The motion was approved by the following 5-0 vote:

AYES: A. Nguyen, M. Nguyen, Contreras, Diep, C. Nguyen
 NAYS: None
 ABSTAIN: None
 ABSENT: None

B. Consider Adoption of Resolution No. 2026-09, Entitled:

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE MIDWAY CITY SANITARY DISTRICT OF ORANGE COUNTY, CALIFORNIA, APPROVING AN UPDATED CAPITAL ASSETS CAPITALIZATION POLICY

A report of a summary of Staff’s recommendation was provided and considered by the Board. A motion was made by Director A. Nguyen, seconded by Director M. Nguyen, to approve adoption of Resolution No. 2026-09 as proposed. The motion was approved by the following 5-0 roll call vote:

- AYES: A. Nguyen, M. Nguyen, Contreras, Diep, C. Nguyen
- NAYS: None
- ABSTAIN: None
- ABSENT: None

INFORMATIONAL ITEMS – None

BOARD CONCERNS AND COMMENTS

Director A. Nguyen thanked Director of Services & Program Development Davies for her outstanding work during the General Manager’s absence and expressed appreciation to all staff.

GENERAL MANAGER/ STAFF CONCERNS AND COMMENTS

Director of Services & Program Development Davies thanked all Directors for the Administrative Professionals Day luncheon and for the opportunity to gather.

GENERAL COUNSEL CONCERNS AND COMMENTS

General Counsel Eggart reported that the 6402 Maple property has two outstanding due diligence items that have not yet been completed. An extension was requested, which is set to expire next week.

Director Contreras left the meeting at 6:20 p.m.

CLOSED SESSIONS – None

ADJOURNMENT

President C. Nguyen adjourned the meeting at 6:21 p.m. to the next Regular Board Meeting to be held at the District on Tuesday, May 19, 2026 at 5:30 p.m.

Sergio Contreras, Secretary

AGENDA ITEM 7A

Date: May 19, 2026

To: Board of Directors

From: Robert Housley, General Manager

Prepared by: Mariana Sanchez, Accountant

Subject: Receive and File the Register of Demands in the Amount of \$338,458.83

BACKGROUND

The laws of the State of California governing Special Districts provide that the Midway City Sanitary District Board of Directors shall review for approval all payments made by the District.

A Register of Demands is provided at each regular Midway City Sanitary District Board Meeting describing each payment made or to be made by the district during the specified period. The report is designed to communicate fiscal activity based on adopted and approved budget appropriations.

The Treasurer has duly reviewed the demands on the attached register.

FISCAL IMPACT

The total value of demand for this period is \$338,458.83. This includes expenses, payroll, and payroll-related disbursements.

Sufficient funds are available to process all payments.

STAFF RECOMMENDATION

Staff recommends that the Board of Directors receive and file the register of demands in the amount of \$338,458.83.

ATTACHMENTS

1. Disbursement Details for May 19, 2026

Midway City Sanitary District					
Accounts Payable Expenditures, Payments, Payroll, and ACH Payment(s) Report					
Prepared for Board Meeting held on May 19, 2026					
Type	Num	Date	Name	Memo	Paid Amount
Check	17518	4/23/2026	VOID	VOID	0.00
Check	17519	4/23/2026	VOID	VOID	0.00
Check	17520	04/30/2026	Ignacio Zepeda Jr.		1,544.68
Bill	04.30.2026	04/30/2026		04/27/26 - 04/30/26	1,544.68
Check	17521	05/06/2026	Advanced Workplace Strategies, Inc.		80.86
Bill	692601	04/27/2026		Random FMCSA Urine DOT Drug Test - R. Oregel	48.86
				DOT Drug Test Collection Site - R. Oregel	32.00
Check	17522	05/06/2026	Alternative Fuel Solutions		21,407.65
Bill	12238	04/28/2026		NG-13 Engine Overhaul	21,407.65
Check	17523	05/06/2026	AT&T Mobility (First Net)		195.15
Bill	287347891227X05042026	04/26/2026		Camera #1 - 949.508.8152	65.05
				Camera #2 - 949.508.8431	65.05
				Camera #3 - 949.527.2176	65.05
Check	17524	05/06/2026	Betts Truck Parts & Service		1,271.19
Bill	05P37967	04/28/2026		NG-7 CRANE CARRIER, F SPR, LVS: 4 FT (1)	1,033.63
Bill	05P38003	04/28/2026		NG-7 SHACKLE BOLT MACK (2), LOCK NUT ST 1-1/4IN GR C (2), 7/8 X 20 4" SR. BEND (4)	237.56
Check	17525	05/06/2026	Bodyworks Equip. Inc.		8,157.64
Bill	54567	04/21/2026		NG-19 Actuator Plate (1)	1,621.59
Bill	54590	04/23/2026		NG-10 Track Weldment A. (1), RR Dump Cylinder (1)	6,536.05
Check	17526	05/06/2026	City of Westminster-Water Billing		41.24
Bill	401785	04/21/2026		Westminster Lift Station 02/12/26 - 04/13/26	20.62
Bill	399824	04/21/2026		Hammon Lift Station 02/12/26 - 04/13/26	20.62
Check	17527	05/06/2026	Clean Energy		2,085.11
Bill	PJ100029786	04/30/2026		Monthly Maint. CNG Station April 2026	2,085.11
Check	17528	05/06/2026	Cordova Media Group LLC		1,650.00
Bill	285	05/01/2026		Social Media Mgt (3x/week) May 2026	825.00
				Social Media Mgt (3x/week) May 2026	825.00
Check	17529	05/06/2026	Daniels Tire Service		6,299.60
Bill	200568743	04/22/2026		Restock Recap Tires (9)	2,310.06
Bill	200569404	04/28/2026		Restock Recap Tires	741.98
Bill	200569837	04/30/2026		315/80R225 L GY G289 WHA MSA (6)	3,247.56
Check	17530	05/06/2026	Driveshaftpro		398.72
Bill	647564	04/22/2026		R&R U-JOINT (4)	398.72
Check	17531	05/06/2026	ehs International, Inc		3,465.00
Bill	3-21812R	04/24/2026		CPR/First Aid/AED training (11 attendees)	1,485.00
Bill	3-21813R	05/04/2026		Fall Protection Awareness (15) 4/30/26	990.00
				Heat Illness Prevention Awareness (15) 4/30/26	990.00
Check	17532	05/06/2026	Four Pals, Inc.		325.00
Bill	4P60520	05/04/2026		Backflow testing 14451 Cedarwood St. (3), 5121 Westminster Blvd. (1), 14240 Hammond Pl. (1)	325.00

Type	Num	Date	Name	Memo	Paid Amount
Check	17533	05/06/2026	Frontier Communications		953.66
Bill	MCSD 04/19/2026	04/19/2026		(714) 897-5136 District Offices Apr-2026	116.62
				(714) 903-1863 Willow Apr-2026	278.96
				(714) 903-6154 Westminster Apr-2026	279.12
				(714) 903-6274 Hammon Apr-2026	278.96
Check	17534	05/06/2026	Haaker Equipment Co.		5,556.62
Bill	INV35693	04/29/2026		NG-16 JOYSTICK (1), SINGLE AXIS J1939 JO (1)	3,941.42
Bill	INV35759	04/30/2026		NG-12 PRESSURE TRANSMITTER (1)	1,615.20
Check	17535	05/06/2026	Hillco Fastener Warehouse Inc.		89.32
Bill	5408473	04/22/2026		NG-5 7/8-14 HEX NUT GRADE 8 YELLOW ZINC (10), 7/8 SAE FLAT WASHER GRADE 8 YELLOW ZINC (20)	27.52
Bill	5408473a	04/22/2026		NG-5 7/8"X3-1/2"X5/16" DOCK WSR HD GALV. (12)	61.80
Check	17536	05/06/2026	JIG Consultants		5,053.75
Bill	2503B	04/28/2026		Staff Augment for Entry Level Engineer (40.25) J.Ni	4,628.75
Bill	2503A	04/28/2026		Staff Augment for Entry Level Engineer (4.25) J.Ni	425.00
Check	17537	05/06/2026	Lan Wan Enterprise, Inc.		4,201.01
Bill	77257	04/29/2026		Yealink WH62 DECT Mono Teams Wireless Headset (1)	201.01
Bill	77278	05/01/2026		Professional Service Agreement - May 2026	4,000.00
Check	17538	05/06/2026	Little Saigon Radio		1,950.00
Bill	4272026	04/28/2026		20 minutes radio talk show (3) 04/27/2026 - 05/27/2026	975.00
				20 minutes radio talk show (3) 04/27/2026 - 05/27/2026	975.00
Check	17539	05/06/2026	Master Janitorial Service		1,425.00
Bill	526	05/03/2026		Janitorial Service - May 2026	1,425.00
Check	17540	05/06/2026	Motion and Flow Control Products, Inc.		249.42
Bill	9793273	04/27/2026		Replacement hydraulic hoses (2) on forklift	249.42
Check	17541	05/06/2026	Odyssey Power Corporation		925.00
Bill	89523392	04/22/2026		Westminster Lift 125kW Genset Maintenance - Level I Minor Inspection	393.00
Bill	89513787	04/22/2026		Main Yard 800kW Genset Maintenance - Level I Minor Inspection	532.00
Check	17556	05/06/2026	Performance Pipeline Technologies		5,860.00
Bill	826520	04/16/2026		4.16 DEWATER CCTV SIPHON - Magnolia/Trini Circle	5,860.00
Check	17542	05/06/2026	Pre-Paid Legal Services, Inc.		33.90
Bill	155124 042526	04/25/2026		Prepaid Legal April 2026	33.90
Check	17543	05/06/2026	PumpMan		17,110.00
Bill	130004287	04/27/2026		Pump#2 Swap & Repair	3,555.00
Bill	130004305	04/30/2026		LIFT STATION MAINTENANCE (4) 04-06/2026	13,555.00
Check	17544	05/06/2026	Purix Pressure Washing LLC		880.00
Bill	736000003	04/29/2026		Fleet Wash 4/28/26 (15)	770.00
				Fleet Wash 4/28/26 (1)	110.00
Check	17545	05/06/2026	Radio Bolsa Corp.		3,000.00
Bill	4751	04/01/2026		TALK SHOW 15 MIN (8) 3/18/26 - 4/10/26	1,000.00
				TALK SHOW 15 MIN (8) 3/18/26 - 4/10/26	1,000.00
Bill	4773	04/30/2026		PSA April 2026	500.00
				PSA April 2026	500.00

Type	Num	Date	Name	Memo	Paid Amount
Check	17546	05/06/2026	Sancon Technologies, Inc.		38,511.29
Bill	1	04/30/2026		Mobilization	17,500.00
				Pre-Installation CIPP Inspection for 8-inch Pipes	7,230.40
				Pre-Installation CIPP Inspection for 10-inch Pipes	449.00
				Standard Pipe cleaning for 8-inch Pipes	14,460.80
				Standard Pipe cleaning for 10-inch Pipes	898.00
				Less 5% Retention	-2,026.91
Check	17547	05/06/2026	SDRMA - Employee Benefits		5,228.80
Bill	H49605	06/01/2026		June 2026	416.74
				June 2026	2,049.70
				June 2026	1,057.62
				June 2026	546.72
				June 2026	470.20
				June 2026	72.72
				June 2026	321.78
				June 2026	146.13
				June 2026	98.48
				June 2026	48.71
Check	17548	05/06/2026	South Coast Air Quality Management Dist.		517.47
Bill	4715204	04/16/2026		AQMD Hot Spot Fee - July 2025 through June 2026	172.49
Bill	4715203	04/16/2026		AQMD Hot Spot Fee - July 2025 through June 2026	172.49
Bill	4711529	04/16/2026		AQMD Hot Spot Fee - July 2025 through June 2026	172.49
Check	17549	05/06/2026	Southern California Edison		8,917.76
Bill	700472251517 042226	04/22/2026		WESTMINSTER April 2026	609.73
				BROOKHURST ST April 2026	116.17
				WILLOW LN April 2026	274.86
				HAMMON PL April 2026	655.82
Bill	700884706025 04/26	04/21/2026		Cedarwood 03/20/26 - 04/20/26	7,261.18
Check	17550	05/06/2026	Standard Insurance Company Life		1,935.44
Bill	001417830003 05/2026	05/01/2026		May 2026	774.80
				May 2026	218.16
				May 2026	192.88
				May 2026	653.60
				May 2026	96.00
Check	17551	05/06/2026	Staples Business Credit		675.00
Bill	7009674083	04/25/2026		Office Supplies April 2026	675.00
Check	17552	05/06/2026	TEC Of California, Inc.		5,852.37
Bill	1558981L	04/21/2026		NG-13 KIT (4)	1,724.78
Bill	1559947L	04/23/2026		NG-5 S-CAM SHAFT (2), KIT-S-CAM (2)	398.29
Bill	1558667L	04/28/2026		NG-2 RADIATOR (1)	2,776.98
Bill	1560686L	04/28/2026		NG-7 TUBE,CPR WATER OUTLET (1)	152.49
Bill	5037472XS	04/29/2026		NG-14 Diagnostic and Repair of Methane Sensor	765.67
Bill	1561038L	04/30/2026		NG-7 CONNECTOR,QCK DISCONNECT (2)	34.16
Check	17553	05/06/2026	Townsend Public Affairs, Inc.		4,166.00
Bill	25262	05/01/2026		Consulting services for the month of May 2026	4,166.00
Check	17554	05/06/2026	Underground Service Alert		37.95
Bill	420260461	04/30/2026		Underground Service Alerts April 2026 (13)	37.95
Check	17555	05/06/2026	UniFirst Corporation		607.75
Bill	2190502321	04/24/2026		April 2026	8.36
Bill	2190502317	04/24/2026		April 2026	73.26
Bill	2190502300	04/24/2026		April 2026	48.30
Bill	2190502283	04/24/2026		April 2026	174.85
Bill	2190505590	05/01/2026		May 2026	73.26
Bill	2190505584	05/01/2026		May 2026	48.30
Bill	2190505576	05/01/2026		May 2026	173.06
Bill	2190505593	05/01/2026		May 2026	8.36
Check Total					\$160,659.35

Type	Num	Date	Name	Memo	Paid Amount
ACH Payment	FY25M1106	05/01/2026	US Bank Corporate Payment System		26,903.16
Bill	4246044555685498 0426	04/22/2026			26,903.16
ACH Payment		5/1/2026	Nationwide		4,990.25
		5/1/2026		Funds Transfer 457(b) Salary Reduction	4,990.25
ACH Payment		5/1/2026	Nationwide		4,467.32
		5/1/2026		Funds Transfer 457(b) Roth	4,467.32
ACH Payment		5/4/2026	Nationwide		1,117.81
		5/4/2026		Funds Transfer 457(b) OBRA-PST	1,117.81
ACH Payment	1003277260	05/04/2026	CalPERS-Retirement		14,688.81
Bill	04/13/26 - 04/26/26	04/29/2026		Earned Period 04/13/2026 - 04/26/2026	2,072.13
				Earned Period 04/13/2026 - 04/26/2026	4,196.59
				Earned Period 04/13/2026 - 04/26/2026	6,496.39
				Earned Period 04/13/2026 - 04/26/2026	1,923.70
ACH Payment	1003277261	05/04/2026	CalPERS-Retirement		9,273.25
Bill	04/13/26 - 04/26/26	04/29/2026		Earned Period 04/13/2026 - 04/26/2026	1,308.17
				Earned Period 04/13/2026 - 04/26/2026	2,649.36
				Earned Period 04/13/2026 - 04/26/2026	4,101.26
				Earned Period 04/13/2026 - 04/26/2026	1,214.46
ACH Payment	1003277262	05/04/2026	CalPERS-Retirement		785.08
Bill	04/13/26 - 04/26/26	04/29/2026		Earned Period 04/13/2026 - 04/26/2026	110.75
				Earned Period 04/13/2026 - 04/26/2026	224.30
				Earned Period 04/13/2026 - 04/26/2026	347.22
				Earned Period 04/13/2026 - 04/26/2026	102.82
ACH Payment	FY25M1107	05/04/2026	Sara Marks		121.20
Bill	APN# 20306220	04/29/2026		REFUND - Cart Fee (3)	121.20
ACH Payment	1003280725	05/05/2026	CalPERS - Health Benefits		97,674.87
Bill	18275853	05/01/2026		2026_05	7,378.54
				2026_05	36,587.25
				2026_05	23,126.46
				2026_05	9,449.47
				2026_05	7,347.23
				2026_05	6,247.70
				2026_05	6,872.72
				2026_05	665.50
ACH Payment	1003280727	05/05/2026	CalPERS - Health Benefits		8,369.18
Bill	18275855	05/01/2026		2026_05	8,369.18
ACH Payments Total					\$168,390.93
Payroll		05/01/2026		Board Payroll	9,408.55
Payroll Total					\$9,408.55
Total Disbursements					\$338,458.83

Type	Num	Date	Name	Memo	Paid Amount
Transfers					
Transfer		4/27/2026		Transfer cash to cover this week's payroll	125,000.00
Transfer		4/27/2026		Transfer cash to cover this week's payroll	125,000.00
Transfer		5/6/2026		Transfer to cover A/P today	250,000.00
Transfer		5/6/2026		Transfer to cover A/P today	250,000.00
Transfers Total					\$375,000.00

AGENDA ITEM 7B

Date: May 19, 2026

To: Board of Directors

From: Robert Housley, General Manager

Prepared by: Gordon Copley, Director of Finance

Subject: Approve and File the Treasurer’s Investment Report for April 2026

BACKGROUND

Midway City Sanitary District’s investment policy requires a monthly investment report, which includes all financial investments of the district and provides information on the investment type, value, and yield available for all investments. The report also provides the Board of Directors with an update on the balances of the District’s various funds.

Per the State Government Code 53600 et seq., and the Midway City Sanitary District’s (District) Investment Policy, the District may invest up to a maximum percentage of the entire portfolio funds in authorized financial investments.

The following table shows a summary of the District’s authorized financial investments, the yield available as of the preparation of this report, the book and market value of the District’s funds, the percentage of the District’s pooled funds that are invested in each financial investment, and the maximum percentage (or dollar limit), allowable per the State Government Code and the District’s investment policy.

MCSD’s total invested cash as of April 30, 2026, is \$64,955,310.83

INVESTMENT	TYPE OF INVESTMENT	MATURITY DATE	YIELD	BOOK VALUE AS OF 4/30/2026	MARKET VALUE AS OF 4/30/2026	% OF PORTFOLIO	MAXIMUM PERCENTAGE OF PORTFOLIO
FDIC Insured Accounts							
US Bank Interest Checking	Checking	Liquid	0.507%	\$ 324,980.61	\$ 324,980.61	0.50%	None
US Bank Money Market	Money Market	Liquid	0.507%	\$ 956,995.18	\$ 956,995.18	1.47%	20%
Certificate of Deposits	CD	-		\$ -	\$ -	0.00%	30%
Total FDIC Insured Accounts				\$ 1,281,975.79	\$ 1,281,975.79	1.97%	
Local Area Investment Fund (LAIF)							
Local Area Investment Fund (LAIF)	Pool	Liquid	3.811%	\$ 57,433,816.28	\$ 57,433,816.28	88.42%	\$75 million
California CLASS (Prime Fund)	Pool	Liquid	3.692%	\$ 2,452,543.06	\$ 2,452,543.06	3.78%	30%
CalTRUST (Medium Term Fund)	Pool/Bond Fund	Liquid	3.860%	\$ 1,532,350.48	\$ 1,470,765.21	2.26%	30%
CAMP - 360 Day Term	Term	Liquid	3.610%	\$ 1,037,947.67	\$ 1,037,947.67	1.60%	30%
CAMP - 300 Day Term	Term	Liquid	4.110%	\$ 1,277,788.09	\$ 1,277,788.09	1.97%	30%
CAMP - Pool	Pool	Liquid	3.780%	\$ 474.73	\$ 474.73	0.00%	30%
TOTAL Investments				\$ 65,016,896.10	\$ 64,955,310.83	100.00%	

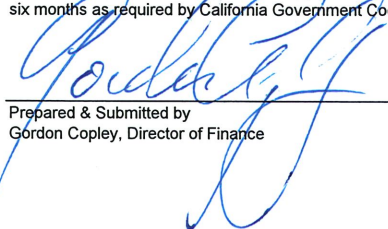
MIDWAY CITY SANITARY DISTRICT
 District Investment Activities
 4/30/2026

	Operating Fund 1040.10	Midway City 1040.20	Buildings Equipment & Facilities 1040.30	Lift Stations & Sewer Lines 1040.40	CNG Station & Fueling Facilities 1040.50	Vehicle Replacement 1040.60	Total LAIF Account No. 7030-005	CA CLASS Prime Fund #1050.00	CAMP Term/Pool #1100.10	CalTRUST Medium-Term #114.00
Ending Balance, 3.31.2026	\$ 5,436,118.56	\$ 2,821,094.87	\$ 4,699,269.51	\$ 35,259,393.34	\$ 2,876,920.30	\$ 3,552,199.70	\$ 54,644,996.28	\$ 2,445,123.52	\$ 2,316,209.02	\$ 1,472,258.37
Investment Income (LAIF, CalTRUST, CA CLASS)	\$ 53,602.15	\$ 27,817.05	\$ 46,336.55	\$ 347,670.74	\$ 28,367.50	\$ 35,026.01	\$ 538,820.00	\$ 7,419.54	\$ 1.47	\$ 4,701.03
Market Value Capital Gain/(Loss)							\$ -			\$ (1,493.16)
Transfer from LAIF to US Bank	\$ (500,000.00)						\$ (500,000.00)			
Transfer from US Bank to LAIF	\$ 2,750,000.00						\$ 2,750,000.00			
Transfers LAIF to LAIF	\$ -						\$ -			
Transfers US Bank to California CLASS/CAMP										
Transfers California CLASS/CAMP to US Bank										
Transfer CalTRUST to/from US Bank										\$ (4,701.03)
Ending Balance, 4.30.2026	<u>\$ 7,739,720.71</u>	<u>\$ 2,848,911.92</u>	<u>\$ 4,745,606.06</u>	<u>\$ 35,607,064.08</u>	<u>\$ 2,905,287.80</u>	<u>\$ 3,587,225.71</u>	<u>\$ 57,433,816.28</u>	<u>\$ 2,452,543.06</u>	<u>\$ 2,316,210.49</u>	<u>\$ 1,470,765.21</u>

TOTAL LAIF, U.S. SECURITIES, CA CLASS, CalTRUST & INTEREST RECEIVABLE	\$ 63,673,335.04
ADD: US BANK	
a. Checking (158301509028)	\$ 324,980.61
b. Money Market (158200156913)	\$ 956,995.18
TOTAL DISTRICT CASH ON HAND	<u>\$ 64,955,310.83</u>

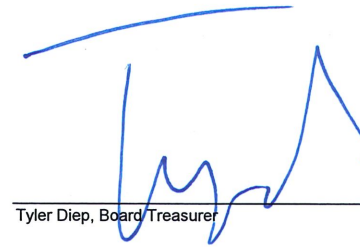
CERTIFICATION

I certify that (1) all investment actions executed since the last report have been made in full compliance with the District's Investment Policy and, (2) the District will meet its expenditure obligations for the next six months as required by California Government Code Sections 53646(b)(2) and (3), respectively.



 Prepared & Submitted by
 Gordon Copley, Director of Finance

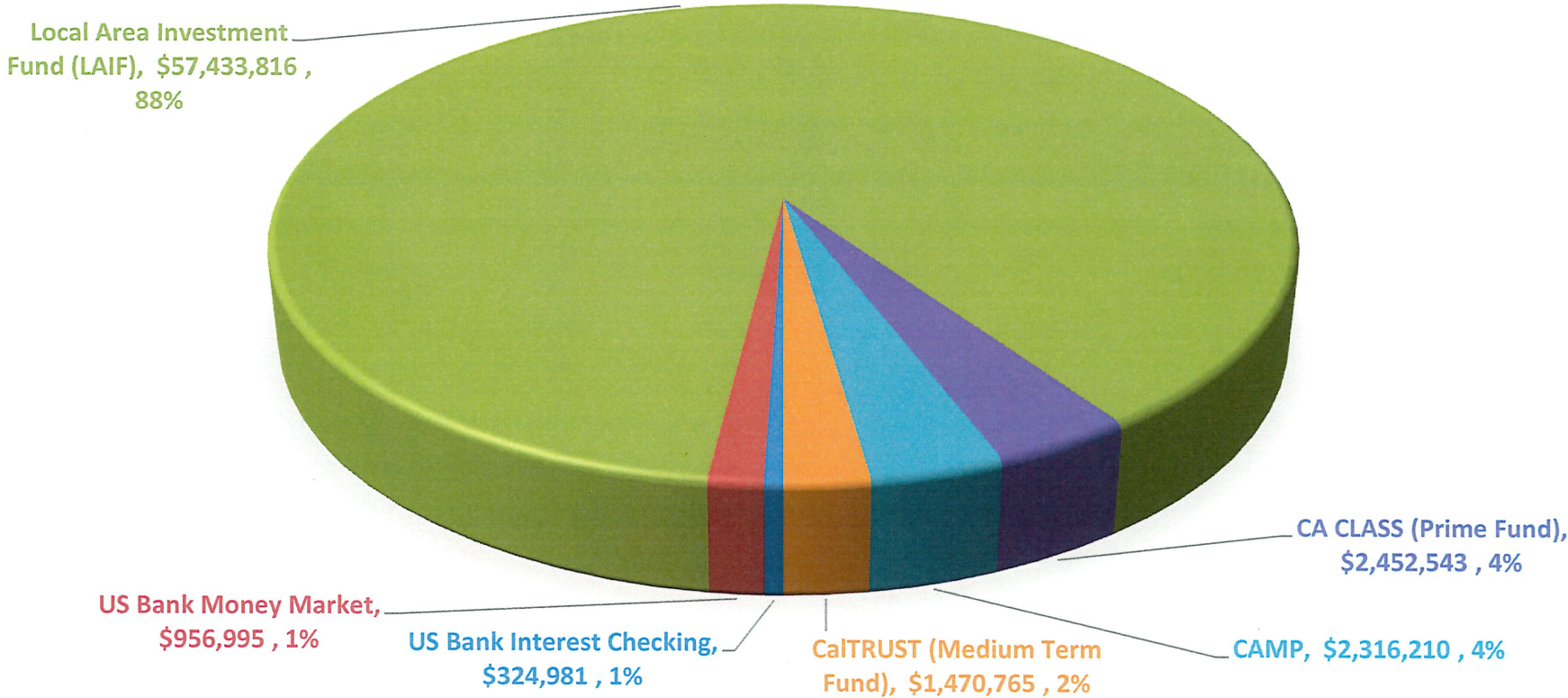
5/5/2026
 Dated



 Tyler Diep, Board Treasurer

05/13/26
 Dated

MCSO INVESTMENT PROFOLIO AS OF 4/30/2026





Local Agency Investment

Fund

P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

May 01, 2026

[LAIF Home](#)
[PMIA Average Monthly Yields](#)

MIDWAY CITY SANITARY DISTRICT

GENERAL MANAGER
14451 CEDARWOOD STREET
WESTMINSTER, CA 92683

[Tran Type Definitions](#)

Account Number: 70-30-005

April 2026 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
4/15/2026	4/14/2026	QRD	1797618	N/A	SYSTEM	538,820.00
4/17/2026	4/17/2026	RW	1799000	1759687	GORDON COPLEY	-500,000.00
4/23/2026	4/23/2026	RD	1799247	1759940	GORDON COPLEY	2,750,000.00

Account Summary

Total Deposit:	3,288,820.00	Beginning Balance:	54,644,996.28
Total Withdrawal:	-500,000.00	Ending Balance:	57,433,816.28

LAIF PIMA Rates



State of California
Office of the
State Treasurer

PMIA Average Monthly Effective Yields

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2026	3.931	3.871	3.826	3.811								
2025	4.366	4.333	4.313	4.281	4.272	4.269	4.258	4.251	4.212	4.15	4.096	4.025
2024	4.012	4.122	4.232	4.272	4.332	4.48	4.516	4.579	4.575	4.518	4.477	4.434
2023	2.425	2.624	2.831	2.87	2.993	3.167	3.305	3.434	3.534	3.67	3.843	3.929
2022	0.234	0.278	0.365	0.523	0.684	0.861	1.09	1.276	1.513	1.772	2.007	2.173
2021	0.458	0.407	0.357	0.339	0.315	0.262	0.221	0.221	0.206	0.203	0.203	0.212
2020	1.967	1.912	1.787	1.648	1.363	1.217	0.92	0.784	0.685	0.62	0.576	0.54
2019	2.355	2.392	2.436	2.445	2.449	2.428	2.379	2.341	2.28	2.19	2.103	2.043
2018	1.35	1.412	1.524	1.661	1.755	1.854	1.944	1.998	2.063	2.144	2.208	2.291
2017	0.751	0.777	0.821	0.884	0.925	0.978	1.051	1.084	1.111	1.143	1.172	1.239
2016	0.446	0.467	0.506	0.525	0.552	0.576	0.588	0.614	0.634	0.654	0.678	0.719
2015	0.262	0.266	0.278	0.283	0.29	0.299	0.32	0.33	0.337	0.357	0.374	0.4
2014	0.244	0.236	0.236	0.233	0.228	0.228	0.244	0.26	0.246	0.261	0.261	0.267
2013	0.3	0.286	0.285	0.264	0.245	0.244	0.267	0.271	0.257	0.266	0.263	0.264
2012	0.385	0.389	0.383	0.367	0.363	0.358	0.363	0.377	0.348	0.34	0.324	0.326
2011	0.538	0.512	0.5	0.588	0.413	0.448	0.381	0.408	0.378	0.385	0.401	0.382
2010	0.558	0.577	0.547	0.588	0.56	0.528	0.531	0.513	0.5	0.48	0.454	0.462
2009	2.046	1.869	1.822	1.607	1.53	1.377	1.035	0.925	0.75	0.646	0.611	0.569
2008	4.62	4.161	3.777	3.4	3.072	2.894	2.787	2.779	2.774	2.709	2.568	2.353
2007	5.156	5.181	5.214	5.222	5.248	5.25	5.255	5.253	5.231	5.137	4.962	4.801
2006	3.955	4.043	4.142	4.305	4.563	4.7	4.849	4.946	5.023	5.098	5.125	5.129
2005	2.264	2.368	2.542	2.724	2.856	2.967	3.083	3.179	3.324	3.458	3.636	3.808
2004	1.528	1.44	1.474	1.445	1.426	1.469	1.604	1.672	1.771	1.89	2.003	2.134
2003	2.103	1.945	1.904	1.858	1.769	1.697	1.653	1.632	1.635	1.596	1.572	1.545
2002	3.068	2.967	2.861	2.845	2.74	2.687	2.714	2.594	2.604	2.487	2.301	2.201
2001	6.372	6.169	5.976	5.76	5.328	4.958	4.635	4.502	4.288	3.785	3.526	3.261
2000	5.76	5.824	5.851	6.014	6.19	6.349	6.443	6.505	6.502	6.517	6.538	6.535
1999	5.265	5.21	5.136	5.119	5.086	5.095	5.178	5.225	5.274	5.391	5.484	5.639
1998	5.742	5.72	5.68	5.672	5.673	5.671	5.652	5.652	5.639	5.557	5.492	5.374
1997	5.583	5.575	5.58	5.612	5.634	5.667	5.679	5.69	5.707	5.705	5.715	5.744
1996	5.698	5.643	5.557	5.538	5.502	5.548	5.587	5.566	5.601	5.601	5.599	5.574
1995	5.612	5.779	5.934	5.96	6.008	5.997	5.972	5.91	5.832	5.784	5.805	5.748
1994	4.359	4.176	4.248	4.333	4.434	4.623	4.823	4.989	5.106	5.243	5.38	5.528
1993	4.678	4.649	4.624	4.605	4.427	4.554	4.438	4.472	4.43	4.38	4.365	4.384
1992	6.122	5.863	5.68	5.692	5.379	5.323	5.235	4.958	4.76	4.73	4.659	4.647
1991	8.164	8.002	7.775	7.666	7.374	7.169	7.098	7.072	6.859	6.719	6.591	6.318
1990	8.571	8.538	8.506	8.497	8.531	8.538	8.517	8.382	8.333	8.321	8.269	8.279
1989	8.698	8.77	8.87	8.992	9.227	9.204	9.056	8.833	8.801	8.771	8.685	8.645
1988	8.078	8.05	7.945	7.94	7.815	7.929	8.089	8.245	8.341	8.397	8.467	8.563
1987	7.365	7.157	7.205	7.044	7.294	7.289	7.464	7.562	7.712	7.825	8.121	8.071
1986	9.252	9.09	8.958	8.621	8.369	8.225	8.141	7.844	7.512	7.586	7.432	7.439
1985	10.579	10.289	10.118	10.025	10.18	9.743	9.656	9.417	9.572	9.482	9.488	9.371
1984	10.312	10.28	10.382	10.594	10.843	11.119	11.355	11.557	11.597	11.681	11.474	11.024
1983	10.251	9.887	9.688	9.868	9.527	9.9	9.879	10.076	10.202	10.182	10.164	10.227

LAIF PIMA Rates

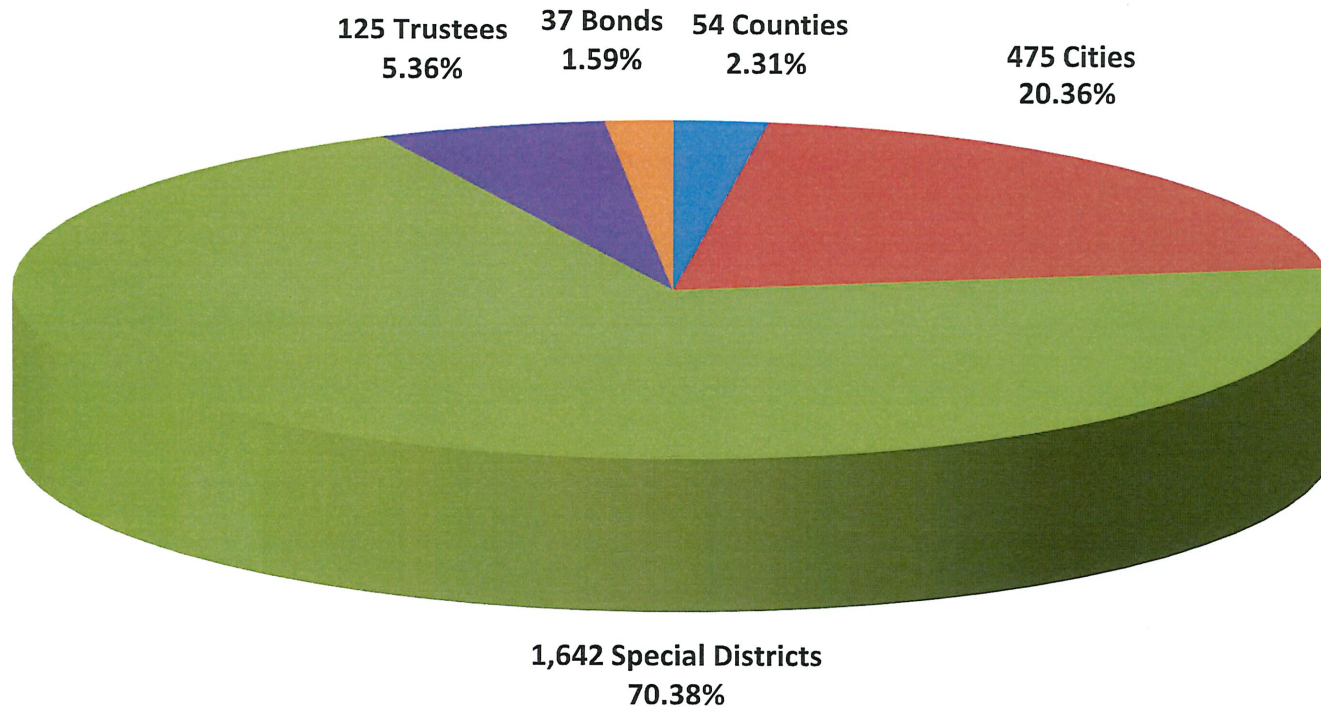
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1982	11.683	12.044	11.835	11.773	12.27	11.994	12.235	11.909	11.151	11.111	10.704	10.401
1981	10.987	11.686	11.13	11.475	12.179	11.442	12.346	12.844	12.059	12.397	11.887	11.484
1980	10.98	11.251	11.49	11.48	12.017	11.798	10.206	9.87	9.945	10.056	10.426	10.961
1979	8.777	8.904	8.82	9.082	9.046	9.224	9.202	9.528	9.259	9.814	10.223	10.218
1978	6.92	7.05	7.14	7.27	7.386	7.569	7.652	7.821	7.871	8.11	8.286	8.769
1977	5.77	5.66	5.66	5.65	5.76	5.85	5.93	6.05	6.09	6.09	6.61	6.73



LOCAL AGENCY INVESTMENT FUND

Participation as of 4/30/26

2,333 Agencies



Percentages may not total 100% due to rounding.



Summary Statement

April 30, 2026

Page 1 of 3

Investor ID: CA-01-0164

0000155-0000673 PDF 944625

Midway City Sanitary District
14451 Cedarwood Street
Westminster, CA 92708

California CLASS

California CLASS

Average Monthly Yield: 3.6918%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0164-0001	Operating Funds	2,445,123.52	0.00	0.00	7,419.54	29,830.50	2,445,370.84	2,452,543.06
CA-01-0164-0002	CalRecycle SB 1383 Grant Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		2,445,123.52	0.00	0.00	7,419.54	29,830.50	2,445,370.84	2,452,543.06

Tel: (877) 930-5213

www.californiaclass.com



Account Statement

April 30, 2026

Page 2 of 3

Account Number: CA-01-0164-0001

Operating Funds

Account Summary

Average Monthly Yield: 3.6918%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	2,445,123.52	0.00	0.00	7,419.54	29,830.50	2,445,370.84	2,452,543.06

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
04/01/2026	Beginning Balance			2,445,123.52	
04/30/2026	Income Dividend Reinvestment	7,419.54			
04/30/2026	Ending Balance			2,452,543.06	

Tel: (877) 930-5213

www.californiaclass.com



California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
04/01/2026	0.000101363	3.6987%
04/02/2026	0.000404136	3.6878%
04/03/2026	0.000000000	3.6878%
04/04/2026	0.000000000	3.6878%
04/05/2026	0.000000000	3.6878%
04/06/2026	0.000101144	3.6918%
04/07/2026	0.000100968	3.6853%
04/08/2026	0.000100593	3.6717%
04/09/2026	0.000100089	3.6533%
04/10/2026	0.000300831	3.6601%
04/11/2026	0.000000000	3.6601%
04/12/2026	0.000000000	3.6601%
04/13/2026	0.000100847	3.6809%
04/14/2026	0.000101276	3.6966%
04/15/2026	0.000101894	3.7191%
04/16/2026	0.000102498	3.7412%
04/17/2026	0.000305820	3.7208%
04/18/2026	0.000000000	3.7208%
04/19/2026	0.000000000	3.7208%
04/20/2026	0.000101174	3.6929%
04/21/2026	0.000101092	3.6899%
04/22/2026	0.000101103	3.6903%
04/23/2026	0.000101099	3.6901%
04/24/2026	0.000304035	3.6991%
04/25/2026	0.000000000	3.6991%
04/26/2026	0.000000000	3.6991%
04/27/2026	0.000101378	3.7003%
04/28/2026	0.000100579	3.6711%
04/29/2026	0.000101056	3.6885%
04/30/2026	0.000101450	3.7029%

Performance results are shown net of all fees and expenses and reflect the reinvestment of dividends and other earnings. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. **Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.**

Fund Info Detail

CACCLASS

As Of Date: 05/07/2026

NAV

\$1.00

Shares:	1,822,390,505.380
Fund Balance:	\$1,822,586,831.51
Dividend Rate:	0.000101154000
Current Yield:	N/A
Daily Yield:	3.6921%
7-Day Yield:	3.6939%
30-Day Yield:	3.6929%

CLOSE



CalTRUST
 PO Box 2709
 Granite Bay, CA 95746
 www.caltrust.org
 Email: admin@caltrust.org
 Fax: 402-963-9094
 Phone: 833-CALTRUST (225-8787)

Investment Account Summary

04/01/2026 through 04/30/2026

SUMMARY OF INVESTMENTS

Fund	Account Number	Total Shares Owned	Net Asset Value per Share on Apr 30 (\$)	Value on Apr 30 (\$)	Average Cost Amount (\$)	Cumulative Change in Value (\$)
MIDWAY CITY SANITARY DISTRICT	20100007910					
CalTRUST Medium Term Fund	20100007910	149,316.265	9.85	1,470,765.21	1,532,350.47	(61,585.26)
Portfolios Total value as of 04/30/2026				1,470,765.21		

DETAIL OF TRANSACTION ACTIVITY

Activity Description	Activity Date	Amount (\$)	Amount in Shares	Balance in Shares	Price per Share (\$)	Balance (\$)	Average Cost Amt (\$)	Realized Gain/(Loss) (\$)
		MIDWAY CITY SANITARY DISTRICT			Account Number: 20100007910			
CalTRUST Medium Term Fund								
Beginning Balance	04/01/2026			149,316.265	9.86	1,472,258.37		
Accrual Income Div Cash	04/30/2026	4,701.03	0.000	149,316.265	9.85	1,470,765.21	0.00	0.00
Change in Value						(1,493.16)		
Closing Balance as of	Apr 30			149,316.265	9.85	1,470,765.21		

Please note that this information should not be construed as tax advice and it is recommended that you consult with a tax professional regarding your account.



2026 CalTRUST Closures

The CalTRUST Funds will be closed for trading on the following days:

Date	Holiday
January 1, 2026	New Year's Day
January 19, 2026	Martin Luther King, Jr. Day
February 16, 2026	Washington's Birthday
April 3, 2026	Good Friday
May 25, 2026	Memorial Day
June 19, 2026	Juneteenth National Independence Day
July 3, 2026	Independence Day
September 7, 2026	Labor Day
October 12, 2026	Indigenous Peoples Day
November 11, 2026	Veterans Day
November 26, 2026	Thanksgiving Day
December 25, 2026	Christmas Day

The CalTRUST Funds will have early closures with a 7:45am PT cut-off time, on the following days:

Date	Holiday
April 2, 2026	Day Before Good Friday
May 22, 2026	Friday Before Memorial Day
July 2, 2026	Day Before Independence Day
November 27, 2026	Day Following Thanksgiving
December 24, 2026	Christmas Eve
December 31, 2026	New Year's Eve

AGENDA ITEM 7C

Date: May 19, 2026
To: Board of Directors
From: Gordon Copley, Director of Finance
Subject: Receive and File the 3rd Quarter 2025-2026 Fiscal Year Financial and Budget Reports

BACKGROUND

Quarterly, the Midway City Sanitary District legislative body reviews its financial and budget reports. The reports were prepared by the Finance Department and reviewed by the General Manager and Department Heads.

DISCUSSION

The 3rd quarter financial and budget reports are in line with approved budgeted items and in accordance with District policies and procedures.

FISCAL IMPACT

Informational report only. No fiscal impact.

STAFF RECOMMENDATION

Staff recommends that the Board of Directors receive and file the 3rd quarter financial and budget reports.

ATTACHMENTS

1. Statement of Net Assets (pg. 30)
2. Statement of Revenue Expenses and Changes in Net Position (pg. 33)
3. Budget vs. Actual (pg. 36)



Midway City Sanitary District Statement of Net Assets As of March 31, 2026

	Total		
	As of Mar 31, 2026	As of Mar 31, 2025 (PY)	\$ Change (PY)
Assets			
Current Assets			
Bank Accounts			
1000.00 Cash in Checking - US 9028	393,054.86	604,189.68	-211,134.82
1020.00 Money Market - US 6913	830,878.39	1,136,248.97	-305,370.58
1030.00 Petty Cash	300.00	300.00	0.00
1035.00 HRA Reserve Fund - WEX	54,474.35	18,356.62	36,117.73
1040.00 Local Agency Investment Fund			
1040.10 Operating	5,436,118.56	2,731,634.31	2,704,484.25
1040.20 Midway City	2,821,094.87	2,358,487.80	462,607.07
1040.25 Midway City Special Fund	0.00	0.00	0.00
Total for 1040.20 Midway City	\$2,821,094.87	\$2,358,487.80	\$462,607.07
1040.30 Buildings, Equip & Facilities	4,699,269.51	4,179,065.72	520,203.79
1040.40 Lift Stations & Sewer Lines	35,259,393.34	34,047,782.05	1,211,611.29
1040.50 CNG Station & Facilities	2,876,920.30	2,413,648.42	463,271.88
1040.60 Vehicle Replacement	3,552,199.70	3,214,712.55	337,487.15
1040.80 LAIF Market Gain/(Loss)	0.00	0.00	0.00
Total for 1040.00 Local Agency Investment Fund	\$54,644,996.28	\$48,945,330.85	\$5,699,665.43
1050.00 California CLASS	72,774.36		72,774.36
1050.10 Prime Fund Account, Operating	2,372,349.16	2,097,326.00	275,023.16
1050.20 CalRecycle SB 1383 Grant Funds	0.00	0.00	0.00
Total for 1050.00 California CLASS	\$2,445,123.52	\$2,097,326.00	\$347,797.52
1070.00 CalTRUST			
1070.10 CalTRUST Medium-Term Fund	1,532,350.48	1,532,350.48	0.00
1070.20 CalTRUST Market Gain/(Loss)	-60,092.11	-58,598.94	-1,493.17
Total for 1070.00 CalTRUST	\$1,472,258.37	\$1,473,751.54	-\$1,493.17
1090.00 115 Trust Fund, Restricted			
1090.10 CEPPT Trust Related to Pensions	3,886,892.22	4,101,744.00	-214,851.78
1090.20 CEPPT Trust Market Gain/(Loss)	1,633,732.97	1,030,659.60	603,073.37
Total for 1090.00 115 Trust Fund, Restricted	\$5,520,625.19	\$5,132,403.60	\$388,221.59
1100.00 CAMP			
1100.10 CAMP Pool Program	473.26	3,258.62	-2,785.36
1100.20 CAMP Term Program	2,315,735.76	2,000,000.00	315,735.76
Total for 1100.00 CAMP	\$2,316,209.02	\$2,003,258.62	\$312,950.40
Total for Bank Accounts	\$67,677,919.98	\$61,411,165.88	\$6,266,754.10
Accounts Receivable			
2000.00 Accounts Receivable	1,172.84	26,271.22	-25,098.38
Total for Accounts Receivable	\$1,172.84	\$26,271.22	-\$25,098.38
Other Current Assets			
2015.00 Interest Receivable	543,871.71	546,372.95	-2,501.24
2600.00 Inventory			
2600.10 Parts Inventory	119,554.30	160,603.20	-41,048.90
2600.20 Pump Inventory	329,195.65	329,195.65	0.00

	Total		
	As of Mar 31, 2026	As of Mar 31, 2025 (PY)	\$ Change (PY)
Total for 2600.00 Inventory	\$448,749.95	\$489,798.85	-\$41,048.90
2700.00 Prepaid Items			
2700.30 Prepaid Expense	118,321.32	0.00	118,321.32
2700.50 Property Deposit	75,000.00		75,000.00
Total for 2700.00 Prepaid Items	\$193,321.32	\$0.00	\$193,321.32
Total for Other Current Assets	\$1,185,942.98	\$1,036,171.80	\$149,771.18
Total for Current Assets	\$68,865,035.80	\$62,473,608.90	\$6,391,426.90
Fixed Assets			
3500.00 Land	92,948.00	92,948.00	0.00
3502.00 Easements	145,000.00		145,000.00
3510.00 Construction Work In Progress			
3500.03 WIP Technology	38,216.14	0.00	38,216.14
3500.10 WIP Sewer Line Infrastructure	155,387.00	90,785.00	64,602.00
3510.02 WIP Board Room Furniture	12,355.43	0.00	12,355.43
Total for 3510.00 Construction Work In Progress	\$205,958.57	\$90,785.00	\$115,173.57
3520.00 Buildings & Improvements	8,147,624.20	8,147,624.20	0.00
3530.00 Lift Stations	5,582,673.12	5,582,673.12	0.00
3540.00 Gravity Lines & Force Mains	17,818,984.25	17,818,984.25	0.00
3550.00 Resident Containers	857,689.02	857,689.02	0.00
3560.00 CNG Station & Facilities	3,459,268.18	3,459,268.18	0.00
3570.00 Solid Waste Trash Trucks	6,501,866.51	6,416,636.26	85,230.25
3580.00 Other Vehicles			
3580.10 Administration Vehicles	93,879.28	63,387.30	30,491.98
3580.20 Solid Waste Vehicles	217,195.83	217,195.83	0.00
3580.30 Sewer Trucks & Vehicles	1,101,365.10	1,014,949.60	86,415.50
Total for 3580.00 Other Vehicles	\$1,412,440.21	\$1,295,532.73	\$116,907.48
3590.00 Other Equipment			
3590.10 Office Furniture & Equipment	373,733.08	260,603.54	113,129.54
3590.20 Garage Facilities	88,726.39	88,726.39	0.00
3590.30 Garage Equipment & Vehicles	183,958.15	203,772.92	-19,814.77
3590.40 Solid Waste Equipment - Other	58,325.84	58,325.84	0.00
3590.50 Sewer Equipment - Other	362,642.76	389,283.35	-26,640.59
Total for 3590.00 Other Equipment	\$1,067,386.22	\$1,000,712.04	\$66,674.18
3600.00 Accumulated Depreciation			
3600.10 Accumulated Depreciation Admin	-2,364,272.19	-1,789,939.73	-574,332.46
3600.20 Accumulated Depreciation Garage	-32,845.13	-19,729.04	-13,116.09
3600.30 Accum Depreciation Solid Waste	-6,472,094.82	-5,403,981.58	-1,068,113.24
3600.40 Accumulated Depreciation Sewer	-10,313,171.34	-9,320,701.19	-992,470.15
Total for 3600.00 Accumlated Depreciation	-\$19,182,383.48	-\$16,534,351.54	-\$2,648,031.94
Total for Fixed Assets	\$26,109,454.80	\$28,228,501.26	-\$2,119,046.46
Other Assets			
6500.00 Deferred Outflows from Pension	2,147,625.00	3,092,001.00	-944,376.00
6510.00 Deferred Outflows from OPEB	762,017.00	918,372.00	-156,355.00
Total for Other Assets	\$2,909,642.00	\$4,010,373.00	-\$1,100,731.00
Total for Assets	\$97,884,132.60	\$94,712,483.16	\$3,171,649.44
Liabilities and Equity			
Liabilities			

	Total		
	As of Mar 31, 2026	As of Mar 31, 2025 (PY)	\$ Change (PY)
Current Liabilities			
Accounts Payable			
5000.00 Accounts Payable	495,736.44	1,468,726.20	-972,989.76
5002.00 Retentions Payable	0.00	0.00	0.00
Total for Accounts Payable	\$495,736.44	\$1,468,726.20	-\$972,989.76
Credit Cards			
5005.00 US Bank Cal Card	11,634.69	8,834.48	2,800.21
Total for Credit Cards	\$11,634.69	\$8,834.48	\$2,800.21
Other Current Liabilities			
5010.00 Accrued Expenses			
5010.10 Payroll	16.95	0.00	16.95
5010.30 OC San CFC Charge	0.20	-8,773.88	8,774.08
5010.40 Group Insurance	0.00	16.95	-16.95
Total for 5010.00 Accrued Expenses	\$17.15	-\$8,756.93	\$8,774.08
Total for Other Current Liabilities	\$17.15	-\$8,756.93	\$8,774.08
Total for Current Liabilities	\$507,388.28	\$1,468,803.75	-\$961,415.47
Long-term Liabilities			
6020.00 Compensated Absences	0.00	0.00	0.00
6520.00 Deferred Inflows from Pension	1,002,126.00	262,753.00	739,373.00
6530.00 Deferred Inflows from OPEB	486,286.00	552,829.00	-66,543.00
6540.00 Net Pension Liability	-666,210.00	998,527.00	-1,664,737.00
6550.00 Net OPEB Liability	-551,475.00	-551,556.00	81.00
Total for Long-term Liabilities	\$270,727.00	\$1,262,553.00	-\$991,826.00
Total for Liabilities	\$778,115.28	\$2,731,356.75	-\$1,953,241.47
Equity			
4100.00 Restricted	181,446.33	274,497.14	-93,050.81
4000.00 Net Position	94,650,758.06	90,229,818.39	4,420,939.67
Net Income	2,273,812.93	1,476,810.88	797,002.05
Total for Equity	\$97,106,017.32	\$91,981,126.41	\$5,124,890.91
Total for Liabilities and Equity	\$97,884,132.60	\$94,712,483.16	\$3,171,649.44

Accrual Basis Thursday, May 14, 2026 12:13 PM GMT-07:00



Midway City Sanitary District
Statement of Net Assets
 As of March 31, 2026

	Total		
	Jul 1 2025 - Mar 31 2026	Jul 1 2024 - Mar 31 2025 (PY)	\$ Change (PY)
Income			
7000.00 Operating Revenues			
400.01 Service Fees - Wholly Exempt (deleted)			
7010.00 Trash & Sewer Collection Fees	5,426,153.31	5,270,358.49	155,794.82
7020.00 Add'l Container & Service Fees	10,566.77	10,709.63	-142.86
7030.00 Franchise Fees	972,315.18	930,318.59	41,996.59
7040.00 Plan Check & Inspection Fees	132,376.20	68,716.00	63,660.20
7050.00 Connection Fees	26,103.93	19,556.70	6,547.23
Total for 7000.00 Operating Revenues	\$6,567,515.39	\$6,299,659.41	\$267,855.98
8000.00 Non-Operating Revenues			
8010.00 Property Tax Secured	1,015,966.57	812,628.49	203,338.08
8020.00 Property Tax Unsecured	44,394.01	35,601.26	8,792.75
8030.00 Property Tax Supplemental	22,030.31	19,409.57	2,620.74
8040.00 Homeowner's Prop Tax Relief	2,918.53	2,502.06	416.47
8050.00 Public Utility & Reg. Railroad	35,601.50	33,378.16	2,223.34
8060.00 Pass-thru County of Orange	0.00	165,820.27	-165,820.27
8070.00 Pass-thru City of Westminster	2,285,619.84	1,851,170.81	434,449.03
8080.00 Investment Income	1,789,003.84	2,271,154.75	-482,150.91
8090.00 Interest on Unapportioned Taxes	17,409.86	9,564.71	7,845.15
8100.00 Other Revenue			
8100.10 Mattress Recycling	8,662.64	5,919.76	2,742.88
8100.20 Scrap Metals & Recycables	5,262.58	4,895.30	367.28
8100.50 Renewable Fuel RINS/LCFS	23,749.03	24,482.52	-733.49
8100.60 Waste Disposal Agreement	0.00	0.00	0.00
8100.70 Grants & Agreements		0.00	0.00
8100.75 Sponsorships	13,100.00	18,500.00	-5,400.00
8100.80 Miscellaneous Other Revenue	5,331.38	26,548.42	-21,217.04
Total for 8100.00 Other Revenue	\$56,105.63	\$80,346.00	-\$24,240.37
8150.00 Gain/Loss on Disposal of Assets	17,926.00	33,620.84	-15,694.84
Total for 8000.00 Non-Operating Revenues	\$5,286,976.09	\$5,315,196.92	-\$28,220.83
Total for Income	\$11,854,491.48	\$11,614,856.33	\$239,635.15
Gross Profit	\$11,854,491.48	\$11,614,856.33	\$239,635.15
Expenses			
7500.00 Personnel & Benefits			
7510.00 Salaries & Wages	2,339,297.44	2,165,414.40	173,883.04
7520.00 Medicare	38,879.84	35,464.82	3,415.02
7530.00 CalPERS Retirement	282,305.83	256,297.87	26,007.96
7535.00 CalPERS CEPPT Trust Reimb		473,256.00	-473,256.00
7550.00 Group Insurance			
7550.10 Health Benefits	652,154.54	591,891.34	60,263.20
7550.20 Health Reimbursement Agreement	27,405.40	33,524.54	-6,119.14
7550.30 Life & AD&D	15,247.52	13,808.48	1,439.04
7550.40 Dental Benefits	27,533.56	27,282.83	250.73
7550.50 Vision Benefits	2,751.44	2,624.31	127.13
Total for 7550.00 Group Insurance	\$725,092.46	\$669,131.50	\$55,960.96
7560.00 Group Insurance Retirees	169,334.02	156,102.52	13,231.50
7565.00 CalPERS OPEB Trust Reimb	-108,379.09	-137,175.32	28,796.23
7570.00 Workers' Compensation	160,382.02	109,192.86	51,189.16
7575.00 Uniforms & Laundry Service	16,191.01	24,218.83	-8,027.82
7580.00 Employee Reimbursements	10,571.94	11,161.28	-589.34
7590.00 Unemployment Benefits		2,249.68	-2,249.68

	Total		
	Jul 1 2025 - Mar 31 2026	Jul 1 2024 - Mar 31 2025 (PY)	\$ Change (PY)
Total for 7500.00 Personnel & Benefits	\$3,633,675.47	\$3,765,314.44	-\$131,638.97
7600.00 Operating Expenses			
7605.00 Election Costs		119,841.20	-119,841.20
7610.00 Board Meeting Expenses	11,710.39	8,052.47	3,657.92
7620.00 Operating & Office Expenses	53,320.02	37,646.40	15,673.62
7625.00 LAFCO	25,718.55	24,352.33	1,366.22
7630.00 Services & Supplies			
7630.10 Alarm Services	2,597.00	4,044.00	-1,447.00
7630.20 Banking Services & Fees	33.17	3,550.59	-3,517.42
7630.30 GPS Services	38,822.05	29,705.93	9,116.12
7630.40 Janitorial Services & Supplies	3,695.37	861.58	2,833.79
7630.50 Landscape Services	1,000.00	750.00	250.00
7630.60 Payroll Services	20,267.50	18,114.35	2,153.15
7630.70 Postage & Postage Machine	1,876.06	2,166.62	-290.56
Total for 7630.00 Services & Supplies	\$68,291.15	\$59,193.07	\$9,098.08
7635.00 Printing & Publications	21,874.03	465.06	21,408.97
7640.00 Permits Fees Testing & Taxes	25,630.68	24,369.21	1,261.47
7645.00 Memberships Dues & Subscriptions	19,512.94	16,761.31	2,751.63
7650.00 Education Training & Travel Exp	58,367.11	70,399.13	-12,032.02
7660.00 Employee Awards & Recognition	33,783.06	35,508.64	-1,725.58
7665.00 Medical Exams & Testing	3,569.33	2,623.48	945.85
7670.00 Property & Liability Insurance	580,719.63	569,436.62	11,283.01
7675.00 Claims Expenses	18,605.85	7,435.25	11,170.60
7680.00 Gasoline & Diesel Fuel	4,889.61	14,333.68	-9,444.07
7685.00 Tonnage Disposal Fees			
7685.10 Trash (Black Cart)	1,229,638.61	1,517,499.80	-287,861.19
7685.20 Recycables (Blue Cart)	0.00	0.00	0.00
7685.30 Organics (Green Cart)	885,865.51	1,010,509.41	-124,643.90
Total for 7685.00 Tonnage Disposal Fees	\$2,115,504.12	\$2,528,009.21	-\$412,505.09
7690.00 Containers/Carts			
7690.10 Black Carts	68,536.58	48,720.09	19,816.49
7690.20 Blue Carts	105,693.06	67,081.28	38,611.78
7690.30 Green Carts	23,717.39		23,717.39
Total for 7690.00 Containers/Carts	\$197,947.03	\$115,801.37	\$82,145.66
7695.00 Tools & Equipment	35,306.06	33,878.61	1,427.45
Total for 7600.00 Operating Expenses	\$3,274,749.56	\$3,668,107.04	-\$393,357.48
7700.00 Repairs & Maintenance			
7700.05 Buildings & Facilities	20,237.68	12,002.79	8,234.89
7700.10 CNG Facilities	109,399.07	25,863.46	83,535.61
7700.15 Vehicles	23,124.28	5,280.02	17,844.26
7700.20 Trash Trucks	206,103.12	158,101.49	48,001.63
7700.25 Vactor Trucks	13,182.09	19,347.05	-6,164.96
7700.30 Tires	85,275.66	58,300.45	26,975.21
7700.35 Restock Parts	137,959.26	166,399.51	-28,440.25
7700.45 Lift Station No. 2 Hammon	170.94		170.94
7700.50 Lift Station No. 3 Westminster	3,774.97	8,342.23	-4,567.26
7700.55 Lift Station No. 4 Brookhurst	2,406.22	6,628.60	-4,222.38
7700.60 Lift Station Maintenance	30,158.09	70,013.64	-39,855.55
7700.65 Manholes	21,507.46	60,373.75	-38,866.29
7700.70 Sewer Lines		8,500.00	-8,500.00
7700.75 CCTV Inspection & Cleaning	1,500.00	829,251.92	-827,751.92
7700.80 Generators	4,182.00	14,935.83	-10,753.83
7700.85 Hazardous Waste Used/Mixed Oil	3,302.67	2,063.00	1,239.67
7700.95 Other Repairs & Maintenance	1,223.32		1,223.32
Total for 7700.00 Repairs & Maintenance	\$663,506.83	\$1,445,403.74	-\$781,896.91

	Total		
	Jul 1 2025 - Mar 31 2026	Jul 1 2024 - Mar 31 2025 (PY)	\$ Change (PY)
7725.00 Professional & Tech Services			
7725.10 Audit & Financial Services	24,000.00	26,775.00	-2,775.00
7725.15 Property Tax Collection Costs	27,865.39		27,865.39
7725.20 Engineering & Consulting	60,807.00	204,234.50	-143,427.50
7725.30 Legal Services Personnel	11,128.00	20,619.00	-9,491.00
7725.40 Legal Services General Counsel	195,334.90	128,566.00	66,768.90
7725.50 Information Technology	110,920.68	86,209.44	24,711.24
7725.60 Lobbying & Grant Services	4,166.00		4,166.00
7725.70 Prof & Consulting Services	116,041.83	233,306.19	-117,264.36
7725.80 SCADA System	6,850.00	6,015.00	835.00
7725.90 Temporary Personnel	18,994.97	89,057.35	-70,062.38
Total for 7725.00 Professional & Tech Services	\$576,108.77	\$794,782.48	-\$218,673.71
7750.00 Community Outreach & Programs			
7750.05 Community & District Events	78,520.01	106,481.73	-27,961.72
7750.10 District Calendar	49,166.21	44,413.74	4,752.47
7750.15 Newsletters	15,588.35		15,588.35
7750.20 Media & Program Development	63,320.69	43,304.24	20,016.45
7750.25 Clean-up Events	19,867.14	9,062.72	10,804.42
7750.30 Organics, Compost & SB1383 Exp	39,320.00	53,550.39	-14,230.39
7750.35 Fats Oil Grease (FOG) Program	54,829.00	9,234.00	45,595.00
Total for 7750.00 Community Outreach & Programs	\$320,611.40	\$266,046.82	\$54,564.58
7800.00 Utilities			
7800.10 Electricity	84,806.09	80,148.51	4,657.58
7800.20 Natural Gas	84,150.26	72,217.52	11,932.74
7800.40 Phone & Internet	34,940.36	32,408.49	2,531.87
7800.50 Mobile Phone	10,368.19	8,914.67	1,453.52
7800.60 Television	946.27	890.62	55.65
7800.70 Underground Service Alerts	227.15	202.85	24.30
7800.80 Water & Sewer	2,294.88	2,467.08	-172.20
Total for 7800.00 Utilities	\$217,733.20	\$197,249.74	\$20,483.46
7900.00 Depreciation & Amortization	1,150,575.00	1,141.19	1,149,433.81
Total for Expenses	\$9,836,960.23	\$10,138,045.45	-\$301,085.22
Net Operating Income	\$2,017,531.25	\$1,476,810.88	\$540,720.37
Net Income	\$2,017,531.25	\$1,476,810.88	\$540,720.37

Accrual Basis Thursday, May 14, 2026 03:14 PM GMT-07:00

MIDWAY CITY SANITARY DISTRICT

BUDGET vs. ACTUAL

Q3 FY 2025-2026

		FY 2025-26	FY 2025-26	PERCENT of
		ACTUAL	BUDGET	BUDGET
SUMMARY				
1	REVENUES			
2	Trash & Sewer Collection Fees	5,426,153	7,992,000	67.9%
3	Franchise Fees	972,315	1,400,000	69.5%
4	Property Taxes	1,138,321	1,802,000	63.2%
5	Pass-Thru Property Tax Funds	2,285,620	3,800,000	60.1%
6	Investment Income	1,789,004	2,615,000	68.4%
7	Other Revenue Sources	243,079	485,500	50.1%
8	TOTAL REVENUES	\$ 11,854,491	\$ 18,094,500	65.5%
9	EXPENSES			
10	Salaries and Wages	2,339,297	3,721,800	62.9%
11	Benefits	1,375,994	1,978,700	69.5%
12	Tonnage Fees	2,115,504	2,728,000	77.5%
13	Repairs and Maintenance	581,941	779,000	74.7%
14	Depreciation & Amortization Expense	1,150,575	1,534,100	75.0%
15	Other Operating Expenses	2,273,648	\$ 4,822,494	47.1%
16	TOTAL EXPENSES	\$ 9,836,960	\$ 15,564,094	63.2%
17	Net Resources Over/(Under) Expenses	2,017,531	2,530,406	
18	ACTUAL/BUDGET	\$ 11,854,491	\$ 18,094,500	

		FY 2025-26	FY 2025-26	PERCENT of
		ACTUAL	BUDGET	BUDGET
REVENUES				
1	OPERATING REVENUES			
2	Trash & Sewer Collection Fees	5,426,153	7,992,000	67.9%
3	Additional Container & Service Fees	10,567	20,000	52.8%
4	Franchise Fees	972,315	1,400,000	69.5%
5	Sewer Plan Check & Inspection Fees	132,376	160,000	82.7%
6	Sewer Connection Fees	26,104	32,000	81.6%
7	OPERATING REVENUES	\$ 6,567,515	\$ 9,604,000	68.4%
8	NON-OPERATING REVENUES			
9	Property Tax Secured	1,015,967	1,652,500	61.5%
10	Property Tax Unsecured	44,394	39,000	113.8%
11	Property Tax Supplemental	22,030	30,500	72.2%
12	Homeowner's Property Tax Relief	2,919	6,000	48.6%
13	Public Utility Tax & Reg. Railroad	35,602	65,000	54.8%
14	Pass thru Property Taxes County of Orange	-	0	0.0%
15	Pass thru Property Taxes City of Westminster	2,285,620	3,800,000	60.1%
16	Investment Income	1,789,004	2,615,000	68.4%
17	Interest on Undistributed Taxes	17,410	9,000	193.4%
18	Other Revenue	56,106	248,500	22.6%
19	Gain/(Loss) on Disposal of Capital Assets	17,926	25,000	71.7%
21	NON-OPERATING REVENUES	\$ 5,286,976	\$ 8,490,500	62.3%
22	TOTAL REVENUES	\$ 11,854,491	\$ 18,094,500	65.5%

MIDWAY CITY SANITARY DISTRICT

BUDGET vs. ACTUAL

Q3 FY 2025-2026

		FY 2025-26	FY 2025-26	PERCENT of
		ACTUAL	BUDGET	BUDGET
BOARD OF DIRECTORS				
23	Directors' Fees (salaries)	82,455	124,300	66.3%
24	Medicare	1,191	1,600	74.4%
25	Group Insurance	86,513	126,100	68.6%
26	Workers' Compensation Insurance	586	600	97.6%
27	Election Costs	-	-	0.0%
28	Board Meeting Expenses	11,710	15,000	78.1%
29	Operating & Office Expenses	1,694	6,000	28.2%
30	Services & Supplies	3,398	5,000	68.0%
31	Board Development & Travel Expenses	8,475	40,000	21.2%
32	Information Technology	4,997	25,000	20.0%
33	TOTAL BOARD OF DIRECTORS	\$ 201,019	\$ 343,600	58.5%

MIDWAY CITY SANITARY DISTRICT

BUDGET vs. ACTUAL

Q3 FY 2025-2026

		FY 2025-26	FY 2025-26	PERCENT of
		ACTUAL	BUDGET	BUDGET
ADMINISTRATION				
34	Salaries & Wages	876,816	1,390,500	63.1%
35	Medicare	15,097	19,200	78.6%
36	CalPERS Retirement	119,488	161,700	73.9%
37	CalPERS CEPPT/GASB 68 Retirement	-	173,000	0.0%
38	Group Insurance	189,396	240,500	78.8%
39	Group Insurance Retirees	62,077	130,000	47.8%
40	CalPERS OPEB Trust Reimbursement	(41,928)	(115,000)	36.5%
41	Workers' Compensation Insurance	7,819	8,000	97.7%
42	Uniforms & Laundry Services	1,106	4,000	27.7%
43	Employee Reimbursements	2,614	6,000	43.6%
44	Unemployment Benefits	-	-	0.0%
45	Operating & Office Expenses	34,653	43,500	79.7%
46	Local Govt. Formation Commission (LAFCO)	25,719	25,800	99.7%
47	Services & Supplies	23,909	50,000	47.8%
48	Printing & Publications	3,508	4,000	87.7%
49	Permits Fees Testing & Taxes	2,583	3,500	73.8%
50	Membership Dues & Subscriptions	17,934	19,500	92.0%
51	Education, Training, & Travel Expenses	35,236	60,000	58.7%
52	Employee Awards Incentives & Recognition	31,032	55,000	56.4%
53	Medical Exams & Testing	460	1,000	46.0%
54	Property & Liability Insurance	131,954	131,954	100.0%
55	Claims Expense	-	-	0.0%
56	Gasoline & Diesel Fuel	1,490	4,000	37.3%
57	Repairs & Maintenance	4,289	5,000	85.8%
58	Audit & Financial Services	24,000	28,000	85.7%
59	Property Tax Collection Costs	27,865	32,000	87.1%
60	Legal Services Personnel	11,128	40,000	27.8%
61	Legal Services General Counsel	195,335	200,000	97.7%
62	Information Technology	82,336	138,800	59.3%
63	Lobbying & Grant Services	4,166	-	0.0%
64	Professional & Consulting Services	100,062	150,000	66.7%
65	Temporary Personnel	18,995	19,000	100.0%
66	Community & District Events	64,414	120,000	53.7%
67	District Calendar	49,166	49,166	100.0%
68	Media & Program Development	286	10,000	2.9%
69	Utilities	25,087	46,200	54.3%
70	Depreciation & Amortization Expenses	246,150	328,200	75.0%
71	TOTAL ADMINISTRATION	\$ 2,394,241	\$ 3,582,520	66.8%

MIDWAY CITY SANITARY DISTRICT

BUDGET vs. ACTUAL

Q3 FY 2025-2026

		FY 2025-26	FY 2025-26	PERCENT of
		ACTUAL	BUDGET	BUDGET
FLEET MAINTENANCE				
72	Salaries & Wages	265,922	430,000	61.8%
73	Medicare	4,546	7,000	64.9%
74	CalPERS Retirement	42,914	55,000	78.0%
75	CalPERS CEPPT/GASB 68 Retirement	-	110,000	0.0%
76	Group Insurance	81,650	110,900	73.6%
77	Group Insurance Retirees	5,505	10,000	55.0%
78	CalPERS OPEB Trust Reimbursement	(3,508)	(10,000)	35.1%
79	Workers' Compensation Insurance	19,114	19,200	99.6%
80	Uniforms & Laundry Services	3,395	6,500	52.2%
81	Employee Reimbursements	290	3,000	9.7%
82	Operating & Office Expenses	6,734	8,000	84.2%
83	Services & Supplies	11,345	5,000	226.9%
84	Education, Training, & Travel Expenses	414	14,000	3.0%
85	Employee Awards Incentives & Recognition	315	2,000	15.7%
86	Medical Exams & Testing	319	1,000	31.9%
87	Property & Liability Insurance	116,009	116,009	100.0%
88	Gasoline & Diesel Fuel	237	2,000	11.8%
89	Tools & Equipment	31,287	45,000	69.5%
90	Repairs & Maintenance	32,409	33,000	98.2%
91	Information Technology	2,880	30,500	9.4%
92	Utilities	2,784	4,000	69.6%
93	Depreciation & Amortization Expenses	15,600	20,800	75.0%
94	TOTAL FLEET MAINTENANCE DEPARTMENT	\$ 640,160	\$ 1,022,909	62.6%

MIDWAY CITY SANITARY DISTRICT

BUDGET vs. ACTUAL

Q3 FY 2025-2026

		FY 2025-26	FY 2025-26	PERCENT of
		ACTUAL	BUDGET	BUDGET
SOLID WASTE				
95	Salaries & Wages	861,834	1,266,000	68.1%
96	Medicare	13,711	19,300	71.0%
97	CalPERS Retirement	83,295	125,000	66.6%
98	CalPERS CEPPT/GASB 68 Retirement	-	50,000	0.0%
99	Group Insurance	284,066	399,000	71.2%
100	Group Insurance Retirees	56,300	95,000	59.3%
101	CalPERS OPEB Trust Reimbursement	(37,557)	(90,000)	41.7%
102	Workers' Compensation Insurance	108,566	108,900	99.7%
103	Uniforms & Laundry Services	9,280	18,000	51.6%
104	Employee Reimbursements	4,613	7,500	61.5%
105	Operating & Office Expenses	3,012	6,000	50.2%
106	Services & Supplies	24,062	50,000	48.1%
107	Printing & Publications	13,566		0.0%
108	Education, Training, & Travel Expenses	4,450	5,365	82.9%
109	Employee Awards Incentives & Recognition	1,450	2,000	72.5%
110	Medical Exams & Testing	2,435	5,000	48.7%
111	Property & Liability Insurance	205,566	235,000	87.5%
112	Claims Expense	980	10,000	9.8%
113	Gasoline & Diesel Fuel	1,299	2,000	64.9%
114	Tonnage Disposal Fees for Refuse, Recycling & Organics	2,115,504	2,728,000	77.5%
115	Containers/Carts for Refuse, Recycling & Organics	197,947	300,000	66.0%
116	Repairs, Maintenance, Tires, & Restock Parts	546,365	720,000	75.9%
117	Information Technology	8,465	20,000	42.3%
118	Professional & Consulting Services	6,240	58,000	10.8%
119	Media & Program Development	61,550	45,000	136.8%
120	Clean-up Events	19,867	30,000	66.2%
121	Organics, Compost & SB 1383 Expenses	39,320	250,000	15.7%
122	Utilities	143,555	230,000	62.4%
123	Depreciation & Amortization Expenses	515,400	687,200	75.0%
124	TOTAL SOLID WASTE	\$ 5,295,142	\$ 7,382,265	71.7%

MIDWAY CITY SANITARY DISTRICT

BUDGET vs. ACTUAL

Q3 FY 2025-2026

		FY 2025-26	FY 2025-26	PERCENT of
		ACTUAL	BUDGET	BUDGET
SEWER DEPARTMENT				
125	Salaries & Wages	252,270	511,000	49.4%
126	Medicare	4,336	8,200	52.9%
127	CalPERS Retirement	36,609	90,000	40.7%
128	CalPERS CEPPT/GASB 68 Retirement	-	145,000	0.0%
129	Group Insurance	83,468	146,000	57.2%
130	Group Insurance Retirees	45,453	73,000	62.3%
131	CalPERS OPEB Trust Reimbursement	(25,386)	(65,000)	39.1%
132	Workers' Compensation Insurance	24,297	24,500	99.2%
133	Uniforms & Laundry Services	2,334	7,500	31.1%
134	Employee Reimbursements	3,055	3,000	101.8%
135	Operating & Office Expenses	7,301	6,500	112.3%
136	Services & Supplies	5,739	10,000	57.4%
137	Printing & Publications	4,800	10,000	48.0%
138	Permits Fees Testing & Taxes	23,047	30,000	76.8%
139	Membership Dues & Subscriptions	1,579	3,500	45.1%
140	Education, Training, & Travel Expenses	10,186	30,000	34.0%
141	Employee Awards Incentives & Recognition	593	2,000	29.6%
142	Medical Exams & Testing	356	1,200	29.7%
143	Property & Liability Insurance	127,191	139,500	91.2%
144	Claims Expense	17,626	35,000	50.4%
145	Gasoline & Diesel Fuel	1,864	4,000	46.6%
145	Tools & Equipment	3,688	15,000	24.6%
145	Repairs & Maintenance	80,775	350,000	23.1%
146	CCTV and Cleaning of District Sewer Lines	-	-	0.0%
147	Engineering & Consulting	60,807	500,000	12.2%
148	Information Technology	12,243	51,000	24.0%
149	Professional & Consulting Services	9,740	250,000	3.9%
150	SCADA System	6,850	-	0.0%
151	Temporary Personnel	-	50,000	0.0%
152	Media & Program Development	31,018	45,000	68.9%
153	Fats Oils Grease (FOG) Program	54,829	180,000	30.5%
154	Resident Lateral Assistance Program	-	9,000	0.0%
155	Utilities	46,307	70,000	66.2%
156	Depreciation & Amortization Expenses	373,425	497,900	75.0%
157	TOTAL SEWER	\$ 1,306,398	\$ 3,232,800	40.4%

MIDWAY CITY SANITARY DISTRICT

BUDGET vs. ACTUAL

Q3 FY 2025-2026

		FY 2025-26	FY 2025-26	PERCENT of
		ACTUAL	BUDGET	BUDGET
MIDWAY CITY SANITARY DISTRICT				
158	REVENUES	\$ 11,854,491	\$ 18,094,500	65.5%
159	EXPENSES	\$ 9,836,960	\$ 15,564,094	63.2%
160	REVENUES - EXPENSES =	\$ 2,017,531	\$ 2,530,406	

		FY 2025-26	FY 2025-26	PERCENT of
		ACTUAL	BUDGET	BUDGET
161	Sewer System Department	1,306,398	3,232,800	40.4%
162	Solid Waste Department	5,295,142	7,382,265	71.7%
163	Fleet Maintenance Department	640,160	1,022,909	62.6%
164	Administration Department	2,394,241	3,582,520	66.8%
165	Board of Directors	201,019	343,600	58.5%
166	TOTAL SUMMARY BY DEPT	\$ 9,836,960	\$ 15,564,094	63.2%

		FY 2025-26	FY 2025-26	PERCENT of
		ACTUAL	BUDGET	BUDGET
CAPITAL OUTLAY & IMPROVEMENTS BUDGET				
167	<i>District Offices & Yard</i>			
168	District Buildings Technology, Board Room AV, & Cybersecurity	115,603	205,000	56.4%
169	Workstation for Solid Waste Supervisor	10,872	11,000	98.8%
170	7474 Garden Grove Blvd - Easement	145,000	145,000	100.0%
171	6402 Maple Ave. Westminster Property		1,925,100	0.0%
172	Class C Vehical Purchase - Director of Operations & Safety	30,492	50,000	61.0%
173				
174	<i>Fleet Maintenance</i>			
175				0.0%
176	<i>Solid Waste</i>			
177	Rebuilt Engines & Packers for CNG Trash Trucks		-	0.0%
178	Fire Suppression System & AC for Solid Waste Trucks	85,230	40,000	213.1%
179				
180	<i>Sewer</i>			
181	SCADA System Upgrades		100,000	0.0%
182	Sewer Flow Meter, Camera, and Smart Covers	29,229	100,000	29.2%
183	EV Ford Lighting Pickup Trucks (Q2)	110,911	115,000	96.4%
184	Sewer Line and Manhole Repairs and Rehabilitation Projects		850,000	0.0%
185	Manhole Project at Westminster Blvd & Springdales St. (Construction)	52,502	1,500,000	3.5%
186	Torres Sanitation Systems - Sinkhole Repair	35,000	35,000	100.0%
187				
188	<i>Miscellaneous</i>			
189	Contributions Towards 115 CEPPT Trust Fund	-	280,000	0.0%
190	TOTAL CAPITAL OUTLAY & IMPROVEMENTS	\$ 614,839	\$ 5,356,100	11.5%

AGENDA ITEM 7D

Date: May 19, 2026

To: Board of Directors

From: Robert Housley, General Manager

Prepared by: Gordon Copley, Director of Finance

Subject: Approve and File Fiscal Year 2025-2026 Budget Adjustments No. 3

BACKGROUND

The fiscal year 2025-2026 budget was adopted June 17, 2025. It is the District’s practice to make periodic budget adjustments throughout the fiscal year. This report is an update on the financial condition of the district and recommends budget adjustments to reflect projected resources and expenditures more accurately.

DISCUSSION

The District continues to demonstrate strong fiscal health and overall financial stability. Revenues from Trash and Sewer Collection Fees, as well as investment income, exceeding budget projections on a percentage basis, while operating expenditure remains consistent with District goals and priorities. However, a modest net increase in total budgeted revenues and increases in expenditures are proposed for the remainder of the fiscal year.

Modest revenue increases in Property Tax is anticipated for the Quarter-Three Adjustment schedule totaling \$16,000 favorable development.

With respect to Operating Expenses, a net increase of \$147,200 is proposed. This adjustment is primarily attributable to an additional \$50,000 increase in Legal Services as a result of several unanticipated initiatives undertaken during the fiscal year that were not included within the original budget scope. These initiatives include matters related to the Tipping Fee increase and Proposition 218 process, implementation of the Capacity Fee Program, and legal support associated with the 6402 Maple property acquisition program. Additionally, during the year Townsend Public Affairs was contracted to assist with Grant identification and processes and an additional \$25,000 is being requested. In the Solid Waste Department, an additional Media and Program Development expenditure and Printing & Publications expense is requested associated with the WISE Agreement Tipping Fee increase and related to the Proposition 218 notice activities. In addition, there are several minor operating expense adjustments also proposed.

The Quarter-Three Capital Expenditure budget reflects all projects and commitments previously approved by the Board, including those incorporated in the original adopted budget and the previously approved Quarter-Two Adjustment. For Quarter-Three an additional \$46,000 in Capital Expenditure adjustments are being proposed for associated with the Sink Hole Repair project.

Overall, the District remains highly active during the current fiscal year, with a robust portfolio of capital projects, operational enhancements, and service programs, all of which are fully supported by the adopted budget and the proposed budget adjustments.

The budget to actual report with the recommended budget adjustments is attached thereof.

FISCAL IMPACT

Fiscal impact for revenue, expenses, capital outlay and miscellaneous items, is as follows:

Increase to revenues	\$ 16,000
Increase to expenses	\$ 147,200
Increase to capital outlay	\$ 46,000

STAFF RECOMMENDATION

Staff recommends that the Board of Directors approve and file the proposed budget adjustments as presented.

ATTACHMENTS

1. FY 2025-2026 Budget Adjustments No. 3

MIDWAY CITY SANITARY DISTRICT

BUDGET vs. ACTUAL
FY 2025-2026 BUDGET ADJ #3

		FY 2025-26 ACTUAL	FY 2025-26 BUDGET	PROPOSED ADJUSTMENTS	REVISED BUDGET	PERCENT of BUDGET
SUMMARY						
1	REVENUES					
2	Trash & Sewer Collection Fees	5,426,153	7,992,000	-	7,992,000	67.9%
3	Franchise Fees	972,315	1,400,000	-	1,400,000	69.5%
4	Property Taxes	1,138,321	1,802,000	16,000	1,818,000	62.6%
5	Pass-Thru Property Tax Funds	2,285,620	3,800,000	-	3,800,000	60.1%
6	Investment Income	1,789,004	2,615,000	-	2,615,000	68.4%
7	Other Revenue Sources	243,079	485,500	-	485,500	50.1%
8	TOTAL REVENUES	\$ 11,854,491	\$ 18,094,500	\$ 16,000	\$ 18,110,500	65.5%
9	EXPENSES					
10	Salaries and Wages	2,339,297	3,721,800	-	3,721,800	62.9%
11	Benefits	1,375,994	1,978,700	7,200	1,985,900	69.3%
12	Tonnage Fees	2,115,504	2,728,000	-	2,728,000	77.5%
13	Repairs and Maintenance	581,941	779,000	-	779,000	74.7%
14	Depreciation & Amortization Expense	1,150,575	1,534,100	-	1,534,100	75.0%
15	Other Operating Expenses	2,273,648	4,822,494	140,000	4,962,494	45.8%
16	TOTAL EXPENSES	\$ 9,836,960	\$ 15,564,094	\$ 147,200	\$ 15,711,294	62.6%
17	Net Resources Over/(Under) Expenses	2,017,531	2,530,406	(131,200)	2,399,206	
18	ACTUAL/BUDGET	\$ 11,854,491	\$ 18,094,500	\$ 16,000	\$ 18,110,500	

		FY 2025-26 ACTUAL	FY 2025-26 BUDGET	PROPOSED ADJUSTMENTS	REVISED BUDGET	PERCENT of BUDGET
REVENUES						
1	OPERATING REVENUES					
2	Trash & Sewer Collection Fees	5,426,153	7,992,000		7,992,000	67.9%
3	Additional Container & Service Fees	10,567	20,000		20,000	52.8%
4	Franchise Fees	972,315	1,400,000		1,400,000	69.5%
5	Sewer Plan Check & Inspection Fees	132,376	160,000		160,000	82.7%
6	Sewer Connection Fees	26,104	32,000		32,000	81.6%
7	OPERATING REVENUES	\$ 6,567,515	\$ 9,604,000	\$ -	\$ 9,604,000	68.4%
8	NON-OPERATING REVENUES					
9	Property Tax Secured	1,015,967	1,652,500		1,652,500	61.5%
10	Property Tax Unsecured	44,394	39,000	7,000	46,000	96.5%
11	Property Tax Supplemental	22,030	30,500		30,500	72.2%
12	Homeowner's Property Tax Relief	2,919	6,000		6,000	48.6%
13	Public Utility Tax & Reg. Railroad	35,602	65,000		65,000	54.8%
14	Pass thru Property Taxes County of Orange	-	0		0	0.0%
15	Pass thru Property Taxes City of Westminster	2,285,620	3,800,000		3,800,000	60.1%
16	Investment Income	1,789,004	2,615,000		2,615,000	68.4%
17	Interest on Undistributed Taxes	17,410	9,000	9,000	18,000	96.7%
18	Other Revenue	56,106	248,500		248,500	22.6%
19	Gain/(Loss) on Disposal of Capital Assets	17,926	25,000		25,000	71.7%
21	NON-OPERATING REVENUES	\$ 5,286,976	\$ 8,490,500	\$ 16,000	\$ 8,506,500	62.2%
22	TOTAL REVENUES	\$ 11,854,491	\$ 18,094,500	\$ 16,000	\$ 18,110,500	65.5%

MIDWAY CITY SANITARY DISTRICT

BUDGET vs. ACTUAL
FY 2025-2026 BUDGET ADJ #3

		FY 2025-26	FY 2025-26	PROPOSED	REVISED	PERCENT of
		ACTUAL	BUDGET	ADJUSTMENTS	BUDGET	BUDGET
BOARD OF DIRECTORS						
23	Directors' Fees (salaries)	82,455	124,300		124,300	66.3%
24	Medicare	1,191	1,600	200	1,800	66.2%
25	Group Insurance	86,513	126,100		126,100	68.6%
26	Workers' Compensation Insurance	586	600		600	97.6%
27	Election Costs	-	-		-	0.0%
28	Board Meeting Expenses	11,710	15,000		15,000	78.1%
29	Operating & Office Expenses	1,694	6,000		6,000	28.2%
30	Services & Supplies	3,398	5,000		5,000	68.0%
31	Board Development & Travel Expenses	8,475	40,000		40,000	21.2%
32	Information Technology	4,997	25,000		25,000	20.0%
33	TOTAL BOARD OF DIRECTORS	\$ 201,019	\$ 343,600	\$ 200	\$ 343,800	58.5%

		FY 2025-26	FY 2025-26	PROPOSED	REVISED	PERCENT of
		ACTUAL	BUDGET	ADJUSTMENTS	BUDGET	BUDGET
ADMINISTRATION						
34	Salaries & Wages	876,816	1,390,500		1,390,500	63.1%
35	Medicare	15,097	19,200	2,000	21,200	71.2%
36	CalPERS Retirement	119,488	161,700		161,700	73.9%
37	CalPERS CEPPT/GASB 68 Retirement	-	173,000		173,000	0.0%
38	Group Insurance	189,396	240,500	5,000	245,500	77.1%
39	Group Insurance Retirees	62,077	130,000		130,000	47.8%
40	CalPERS OPEB Trust Reimbursement	(41,928)	(115,000)		(115,000)	36.5%
41	Workers' Compensation Insurance	7,819	8,000		8,000	97.7%
42	Uniforms & Laundry Services	1,106	4,000		4,000	27.7%
43	Employee Reimbursements	2,614	6,000		6,000	43.6%
44	Unemployment Benefits	-	-		-	0.0%
45	Operating & Office Expenses	34,653	43,500		43,500	79.7%
46	Local Govt. Formation Commission (LAFCO)	25,719	25,800		25,800	99.7%
47	Services & Supplies	23,909	50,000		50,000	47.8%
48	Printing & Publications	3,508	4,000		4,000	87.7%
49	Permits Fees Testing & Taxes	2,583	3,500		3,500	73.8%
50	Membership Dues & Subscriptions	17,934	19,500		19,500	92.0%
51	Education, Training, & Travel Expenses	35,236	60,000		60,000	58.7%
52	Employee Awards Incentives & Recognition	31,032	55,000		55,000	56.4%
53	Medical Exams & Testing	460	1,000		1,000	46.0%
54	Property & Liability Insurance	131,954	131,954		131,954	100.0%
55	Claims Expense	-	-		-	0.0%
56	Gasoline & Diesel Fuel	1,490	4,000		4,000	37.3%
57	Repairs & Maintenance	4,289	5,000		5,000	85.8%
58	Audit & Financial Services	24,000	28,000		28,000	85.7%
59	Property Tax Collection Costs	27,865	32,000		32,000	87.1%
60	Legal Services Personnel	11,128	40,000		40,000	27.8%
61	Legal Services General Counsel	195,335	200,000	50,000	250,000	78.1%
62	Information Technology	82,336	138,800		138,800	59.3%
63	Lobbying & Grant Services	4,166		25,000	25,000	16.7%
64	Professional & Consulting Services	100,062	150,000		150,000	66.7%
65	Temporary Personnel	18,995	19,000		19,000	100.0%
66	Community & District Events	64,414	120,000		120,000	53.7%
67	District Calendar	49,166	49,166		49,166	100.0%
68	Media & Program Development	286	10,000		10,000	2.9%
69	Utilities	25,087	46,200		46,200	54.3%
70	Depreciation & Amortization Expenses	246,150	328,200		328,200	75.0%
71	TOTAL ADMINISTRATION	\$ 2,394,241	\$ 3,582,520	\$ 82,000	\$ 3,664,520	65.3%

MIDWAY CITY SANITARY DISTRICT

BUDGET vs. ACTUAL
FY 2025-2026 BUDGET ADJ #3

		FY 2025-26	FY 2025-26	PROPOSED	REVISED	PERCENT of
		ACTUAL	BUDGET	ADJUSTMENTS	BUDGET	BUDGET
FLEET MAINTENANCE						
72	Salaries & Wages	265,922	430,000		430,000	61.8%
73	Medicare	4,546	7,000		7,000	64.9%
74	CalPERS Retirement	42,914	55,000		55,000	78.0%
75	CalPERS CEPPT/GASB 68 Retirement	-	110,000		110,000	0.0%
76	Group Insurance	81,650	110,900		110,900	73.6%
77	Group Insurance Retirees	5,505	10,000		10,000	55.0%
78	CalPERS OPEB Trust Reimbursement	(3,508)	(10,000)		(10,000)	35.1%
79	Workers' Compensation Insurance	19,114	19,200		19,200	99.6%
80	Uniforms & Laundry Services	3,395	6,500		6,500	52.2%
81	Employee Reimbursements	290	3,000		3,000	9.7%
82	Operating & Office Expenses	6,734	8,000	1,000	9,000	74.8%
83	Services & Supplies	11,345	5,000	10,000	15,000	75.6%
84	Education, Training, & Travel Expenses	414	14,000		14,000	3.0%
85	Employee Awards Incentives & Recognition	315	2,000		2,000	15.7%
86	Medical Exams & Testing	319	1,000		1,000	31.9%
87	Property & Liability Insurance	116,009	116,009		116,009	100.0%
88	Gasoline & Diesel Fuel	237	2,000		2,000	11.8%
89	Tools & Equipment	31,287	45,000		45,000	69.5%
90	Repairs & Maintenance	32,409	33,000	6,000	39,000	83.1%
91	Information Technology	2,880	30,500		30,500	9.4%
92	Utilities	2,784	4,000		4,000	69.6%
93	Depreciation & Amortization Expenses	15,600	20,800		20,800	75.0%
94	TOTAL FLEET MAINTENANCE DEPARTMENT	\$ 640,160	\$ 1,022,909	\$ 17,000	\$ 1,039,909	61.6%

MIDWAY CITY SANITARY DISTRICT

BUDGET vs. ACTUAL
FY 2025-2026 BUDGET ADJ #3

		FY 2025-26 ACTUAL	FY 2025-26 BUDGET	PROPOSED ADJUSTMENTS	REVISED BUDGET	PERCENT of BUDGET
SOLID WASTE						
95	Salaries & Wages	861,834	1,266,000		1,266,000	68.1%
96	Medicare	13,711	19,300		19,300	71.0%
97	CalPERS Retirement	83,295	125,000		125,000	66.6%
98	CalPERS CEPPT/GASB 68 Retirement	-	50,000		50,000	0.0%
99	Group Insurance	284,066	399,000		399,000	71.2%
100	Group Insurance Retirees	56,300	95,000		95,000	59.3%
101	CalPERS OPEB Trust Reimbursement	(37,557)	(90,000)		(90,000)	41.7%
102	Workers' Compensation Insurance	108,566	108,900		108,900	99.7%
103	Uniforms & Laundry Services	9,280	18,000		18,000	51.6%
104	Employee Reimbursements	4,613	7,500		7,500	61.5%
105	Operating & Office Expenses	3,012	6,000		6,000	50.2%
106	Services & Supplies	24,062	50,000		50,000	48.1%
107	Printing & Publications	13,566		15,000	15,000	90.4%
108	Education, Training, & Travel Expenses	4,450	5,365		5,365	82.9%
109	Employee Awards Incentives & Recognition	1,450	2,000		2,000	72.5%
110	Medical Exams & Testing	2,435	5,000		5,000	48.7%
111	Property & Liability Insurance	205,566	235,000		235,000	87.5%
112	Claims Expense	980	10,000		10,000	9.8%
113	Gasoline & Diesel Fuel	1,299	2,000		2,000	64.9%
114	Tonnage Disposal Fees for Refuse, Recycling & Organics	2,115,504	2,728,000		2,728,000	77.5%
115	Containers/Carts for Refuse, Recycling & Organics	197,947	300,000		300,000	66.0%
116	Repairs, Maintenance, Tires, & Restock Parts	546,365	720,000		720,000	75.9%
117	Information Technology	8,465	20,000		20,000	42.3%
118	Professional & Consulting Services	6,240	58,000		58,000	10.8%
119	Media & Program Development	61,550	45,000	18,000	63,000	97.7%
120	Clean-up Events	19,867	30,000		30,000	66.2%
121	Organics, Compost & SB 1383 Expenses	39,320	250,000		250,000	15.7%
122	Utilities	143,555	230,000		230,000	62.4%
123	Depreciation & Amortization Expenses	515,400	687,200		687,200	75.0%
124	TOTAL SOLID WASTE	\$ 5,295,142	\$ 7,382,265	\$ 33,000	\$ 7,415,265	71.4%

MIDWAY CITY SANITARY DISTRICT

BUDGET vs. ACTUAL
FY 2025-2026 BUDGET ADJ #3

		FY 2025-26 ACTUAL	FY 2025-26 BUDGET	PROPOSED ADJUSTMENTS	REVISED BUDGET	PERCENT of BUDGET
SEWER DEPARTMENT						
125	Salaries & Wages	252,270	511,000		511,000	49.4%
126	Medicare	4,336	8,200		8,200	52.9%
127	CalPERS Retirement	36,609	90,000		90,000	40.7%
128	CalPERS CEPPT/GASB 68 Retirement	-	145,000		145,000	0.0%
129	Group Insurance	83,468	146,000		146,000	57.2%
130	Group Insurance Retirees	45,453	73,000		73,000	62.3%
131	CalPERS OPEB Trust Reimbursement	(25,386)	(65,000)		(65,000)	39.1%
132	Workers' Compensation Insurance	24,297	24,500		24,500	99.2%
133	Uniforms & Laundry Services	2,334	7,500		7,500	31.1%
134	Employee Reimbursements	3,055	3,000	2,000	5,000	61.1%
135	Operating & Office Expenses	7,301	6,500	3,000	9,500	76.9%
136	Services & Supplies	5,739	10,000		10,000	57.4%
137	Printing & Publications	4,800	10,000		10,000	48.0%
138	Permits Fees Testing & Taxes	23,047	30,000		30,000	76.8%
139	Membership Dues & Subscriptions	1,579	3,500		3,500	45.1%
140	Education, Training, & Travel Expenses	10,186	30,000		30,000	34.0%
141	Employee Awards Incentives & Recognition	593	2,000		2,000	29.6%
142	Medical Exams & Testing	356	1,200		1,200	29.7%
143	Property & Liability Insurance	127,191	139,500		139,500	91.2%
144	Claims Expense	17,626	35,000		35,000	50.4%
145	Gasoline & Diesel Fuel	1,864	4,000		4,000	46.6%
146	Tools & Equipment	3,688	15,000		15,000	24.6%
147	Repairs & Maintenance	80,775	350,000		350,000	23.1%
148	CCTV and Cleaning of District Sewer Lines	-	-		-	0.0%
149	Engineering & Consulting	60,807	500,000		500,000	12.2%
150	Information Technology	12,243	51,000		51,000	24.0%
151	Professional & Consulting Services	9,740	250,000		250,000	3.9%
152	SCADA System	6,850		10,000	10,000	68.5%
153	Temporary Personnel	-	50,000		50,000	0.0%
154	Media & Program Development	31,018	45,000		45,000	68.9%
155	Fats Oils Grease (FOG) Program	54,829	180,000		180,000	30.5%
156	Resident Lateral Assistance Program	-	9,000		9,000	0.0%
157	Utilities	46,307	70,000		70,000	66.2%
158	Depreciation & Amortization Expenses	373,425	497,900		497,900	75.0%
159	TOTAL SEWER	\$ 1,306,398	\$ 3,232,800	\$ 15,000	\$ 3,247,800	40.2%

MIDWAY CITY SANITARY DISTRICT

BUDGET vs. ACTUAL
FY 2025-2026 BUDGET ADJ #3

		FY 2025-26 ACTUAL	FY 2025-26 BUDGET	PROPOSED ADJUSTMENTS	REVISED BUDGET	PERCENT of BUDGET
MIDWAY CITY SANITARY DISTRICT						
160	REVENUES	\$ 11,854,491	\$ 18,094,500	\$ 16,000	\$ 18,110,500	65.5%
161	EXPENSES	\$ 9,836,960	\$ 15,564,094	\$ 147,200	\$ 15,711,294	62.6%
162	REVENUES - EXPENSES =	\$ 2,017,531	\$ 2,530,406	\$ (131,200)	\$ 2,399,206	

		FY 2025-26 ACTUAL	FY 2025-26 BUDGET	PROPOSED ADJUSTMENTS	REVISED BUDGET	PERCENT of BUDGET
163	Sewer System Department	1,306,398	3,232,800	15,000	3,247,800	40.2%
164	Solid Waste Department	5,295,142	7,382,265	33,000	7,415,265	71.4%
165	Fleet Maintenance Department	640,160	1,022,909	17,000	1,039,909	61.6%
166	Administration Department	2,394,241	3,582,520	82,000	3,664,520	65.3%
167	Board of Directors	201,019	343,600	200	343,800	58.5%
168	TOTAL SUMMARY BY DEPT	\$ 9,836,960	\$ 15,564,094	\$ 147,200	\$ 15,711,294	62.6%

		FY 2025-26 ACTUAL	FY 2025-26 BUDGET	PROPOSED ADJUSTMENTS	REVISED BUDGET	PERCENT of BUDGET
CAPITAL OUTLAY & IMPROVEMENTS BUDGET						
169	District Offices & Yard					
170	District Buildings Technology, Board Room AV, & Cybersecurity	115,603	205,000		205,000	56.4%
171	Workstation for Solid Waste Supervisor	10,872	11,000		11,000	98.8%
172	7474 Garden Grove Blvd - Easement	145,000	145,000		145,000	100.0%
173	6402 Maple Ave. Westminster Property		1,925,100		1,925,100	0.0%
174	Class C Vehical Purchase - Director of Operations & Safety	30,492	50,000		50,000	61.0%
175						
176	Fleet Maintenance					
177						
178	Solid Waste					
179	Rebuilt Engines & Packers for CNG Trash Trucks		-		-	0.0%
180	Fire Suppression System for Solid Waste Trucks	85,230	40,000	46,000	86,000	99.1%
181						
182	Sewer					
183	SCADA System Upgrades		100,000		100,000	0.0%
184	Sewer Flow Meter, Camera, and Smart Covers	29,229	100,000		100,000	29.2%
185	EV Ford Lighting Pickup Trucks (Q2)	110,911	115,000		115,000	96.4%
186	Sewer Line and Manhole Repairs and Rehabilitation Projects		850,000		850,000	0.0%
187	Manhole Project at Westminster Blvd & Springdales St. (Construction)	52,502	1,500,000		1,500,000	3.5%
188	Torres Sanitation Systems - Sinkhole Repair	35,000	35,000		35,000	100.0%
189						
190	Miscellaneous					
191	Contributions Towards 115 CEPPT Trust Fund	-	280,000		280,000	0.0%
192	TOTAL CAPITAL OUTLAY & IMPROVEMENTS	\$ 614,839	\$ 5,356,100	\$ 46,000	\$ 5,402,100	11.4%

AGENDA ITEM 7E

Date: May 19, 2026

To: Board of Directors

From: Robert Housley, General Manager

Prepared by: Milo Ebrahimi, P.E., District Engineer

Subject: Consider Approval of and Authorization for General Manager to Execute Amendment No. 1 to the Professional Services Agreement with Murex Environmental, Inc. for Groundwater Investigation and Environmental Services

BACKGROUND

On March 15, 2024, the Santa Ana Regional Water Quality Control Board (RWQCB) issued Investigative Order no. R8-2024-0040 (“13267 Order) to the Midway City Sanitary District. The 13267 Order directs the District to conduct a subsurface investigation and submit a report concerning volatile organic compounds in soil, soil gas, and groundwater in, and up-gradient of, the sewer in Manley Street associated with discharge from a dry cleaner at the College Park East Shopping Center located at 5234 Lampson Avenue in Garden Grove. The District formerly owned a sanitary sewer in Manley Street, and the property owners allege that contamination in Manley Street, originating from a discharge at the dry cleaner, somehow leaked from the sewer main.

DISCUSSION

On July 2, 2024, the District entered into a Professional Services Agreement with Murex Environmental, Inc. (“Contractor”) to provide professional groundwater investigation and environmental services in response to the 13267 Order. During the course of the Project, the Regional Water Quality Control Board requested additional work necessary to complete the required response efforts pursuant to the 13267 Order. The proposed Amendment No. 1 updates the Agreement’s Maximum Contract Amount to reflect the additional scope of work and associated costs, allowing the District to compensate the Contractor and continue moving the Project forward.

FISCAL IMPACT

The additional services reflected in the proposed Amendment No. 1 will increase the Maximum Contract Amount under the Agreement by \$92,627.87, from \$105,580.00 to \$198,207.87.

STAFF RECOMMENDATION

Staff recommends that the Board of Directors approve the proposed Amendment No. 1 to the Professional Services Agreement with Murex Environmental, Inc. for groundwater investigation and environmental services necessary to comply with the Santa Ana Regional Water Quality Control Board (RWQCB) issued Investigative Order No. R8-2024-0040 and authorize the General Manager to execute the Amendment No. 1 on behalf of the District.

ATTACHMENTS

1. Proposed Amendment No. 1 to Professional Services Agreement

AMENDMENT NO. 1 TO PROFESSIONAL SERVICES AGREEMENT

Murex Environmental, Inc.

(Groundwater Investigation and Environmental Services)

THIS AMENDMENT NO. 1 TO PROFESSIONAL SERVICES AGREEMENT (“Amendment No. 1”) is made and entered into this 19th day of May, 2026 by and between **MIDWAY CITY SANITARY DISTRICT**, a public entity (hereinafter referred to as “DISTRICT”) and **MUREX ENVIRONMENTAL, INC.**, a California corporation (hereinafter referred to as “CONTRACTOR”).

RECITALS

- A. This Amendment No. 1 is entered into pursuant to authorization of the Midway City Sanitary District Board of Directors, dated May 19, 2026.
- B. DISTRICT AND CONTRACTOR are parties to that certain Professional Services Agreement (the “Agreement”), dated July 2, 2024, to provide professional groundwater investigation and environmental services in response to the Santa Regional Water Quality Control Board (RWQCB) Investigative Order no. R8-2024-0040, dated March 15, 2024 (the “Project”).
- D. DISTRICT requires additional work from CONTRACTOR, including additional remediation services, based on requests from RWQCB to complete the Project (the “Additional Services”).
- E. CONTRACTOR has submitted invoices noting the cost of services to provide these required Additional Services (the “Invoices”).
- F. DISTRICT AND CONTRACTOR now desire to amend the Agreement to update the Maximum Contract Amount in accordance with the Invoices.

AGREEMENT

NOW, THEREFORE, in consideration of the promises and mutual covenants contained herein, DISTRICT and CONTRACTOR agree as follows:

- 1. Section 3.1 (Contract Amount) of the Agreement is hereby amended to increase the “Estimated Maximum Contract Amount” from One Hundred Five Thousand Five Hundred Eighty Dollars and 00/100 cents (\$105,580.00) to One Hundred Ninety Eight Thousand Two Hundred Seven Dollars and 87/100 Cents (\$198,207.87) to reflect the Additional Services reflected in the Invoices (Exhibit “A”). For the Services and Work rendered pursuant to this Amendment No. 1, CONTRACTOR shall be compensated by DISTRICT for the Services performed, including authorized reimbursements, on a time and materials basis in accordance with the professional rates and charges set forth in the Updated Proposal.

4. Except as otherwise expressly provided in this Amendment No. 1, all of the terms and conditions of the Agreement remain in full force and effect and shall apply to the Additional Services.
5. This Amendment No. 1 may be executed in counterparts, all of which shall constitute the same Agreement, notwithstanding that all parties to this Amendment No. 1 are not signatory to the same counterpart. Signature and acknowledgement pages may be detached from the counterparts and attached to a single copy of this Amendment No. 1 to physically form one (1) original document. These counterparts may be transmitted by facsimile or Portable Document Format (PDF), with the originals to be thereafter provided by the Parties. Such facsimiles or electronic copies shall be deemed original signatures.

IN WITNESS THEREOF, District and Contractor have caused this Agreement to be executed by their duly authorized respective officers as of the date first written above.

“DISTRICT”

MIDWAY CITY SANITARY DISTRICT, a
public entity

By: _____
Robert Housley,
General Manager

“CONTRACTOR”

MUREX ENVIRONMENTAL, INC., a
California corporation

By: _____
Paris Hajali,
President

By: _____
Jeremy R. Squire,
Secretary

APPROVED AS TO FORM

Tax ID No.: 27-1108890

General Counsel
Midway City Sanitary District

ATTACHMENT 1

INVOICES



INVOICE

Midway City Sanitary District
 14451 Cedarwood Street
 Westminster, CA 92683

INVOICE DATE 01-July-25
INVOICE # 5063
Project No. 1149-001:
Services Through 22-June-25

Attn: Mr. Robert Housley

200 - Groundwater Assessment

Labor	Rate	Hours	Total
G09 Sr. Prof.:	\$290	1.5	\$435.00
CAD:	\$163	3	\$489.00
G03 Prof.:	\$163	12.25	\$1,996.75
G02 Prof.:	\$147	12.25	\$1,800.75
Total Labor			\$4,721.50

Direct Expenses	Unit Rate	Units	Total
Auto Mileage	\$1.1	36	\$39.60
Mark-up 15%			\$5.94
Total Expenses			\$45.54

Sub & Vendors	Total
Confluence Environmental, Inc.	\$120.00
MEI PPE & Equipment	\$955.00
Mark-up 15%	\$161.25
Total Subs	\$1,236.25

Total 200 - Groundwater Assessment **\$6,003.29**

201 - Additional Investigation

Labor	Rate	Hours	Total
G09 Sr. Prof.:	\$290	22.5	\$6,525.00
G04 Prof.:	\$185	54.5	\$10,082.50
CAD:	\$163	5.5	\$896.50
G03 Prof.:	\$163	8	\$1,304.00
G02 Prof.:	\$147	0.5	\$73.50
Total Labor			\$18,881.50

Direct Expenses	Unit Rate	Units	Total
Auto Mileage	\$1.1	180	\$198.00
Field Supplies	\$8	1	\$8.00
Mark-up 15%			\$30.90
Total Expenses			\$236.90

Sub & Vendors	Total
California Barricade Rentals, Inc.	\$1,564.70
Ground Penetrating Radar Systems, Inc.	\$2,200.00
J&H Drilling Co, Inc.	\$8,138.00
Pine Environmental Services, Inc.	\$48.49
Sunstar Laboratories, Inc.	\$6,815.00
Veteran Drilling	\$7,255.00
Mark-up 15%	\$3,903.18
Total Subs	\$29,924.37

Total 201 - Additional Investigation **\$49,042.77**



INVOICE

Midway City Sanitary District
14451 Cedarwood Street
Westminister, CA 92683

INVOICE DATE 01-July-25
INVOICE # 5063
Project No. 1149-001:
Services Through 22-June-25

Attn: Mr. Robert Housley

Invoice Summary

Task 200 - Groundwater Assessment Total	\$6,003.29
Task 201 - Additional Investigation Total	\$49,042.77
Total	\$55,046.06

Please Pay This Amount

Please remit payment to this address:

Murex Environmental Inc.
1 Corporate Park, Suite 101
Irvine, CA 92606-
(714) 508-0800

Time & Expense Backup

INVOICE DATE	01-July-25
INVOICE #	5063
Project No.	1149-001:
Services Through	22-June-25

1149-001-201: - 201 - Additional Investigation

Total G02 Prof.: **0.50**

G03 Prof.:

6/16/2025	Blake Kissee	SV Sampling Prep	2.00
6/17/2025	Blake Kissee	SV Sampling w/Chance	6.00

Total G03 Prof.: **8.00**

G04 Prof.:

5/12/2025	Chance Bolduc	Scheduling and Permitting	5.50
5/16/2025	Chance Bolduc	Field prep	1.00
5/16/2025	Chance Bolduc	Scheduling and Permitting	3.50
5/21/2025	Chance Bolduc	CPT Borings Field Work	0.50
5/22/2025	Chance Bolduc	CPT Borings Field Work	0.50
5/23/2025	Chance Bolduc	CPT Borings Field Work	11.50
5/29/2025	Chance Bolduc	Scheduling and Permitting	1.50
6/9/2025	Chance Bolduc	Scheduling and Permitting	0.50
6/11/2025	Chance Bolduc	Soil/GW Sampling	1.00
6/12/2025	Chance Bolduc	Soil/GW Sampling	11.00
6/13/2025	Chance Bolduc	Soil/GW Sampling	9.00
6/16/2025	Chance Bolduc	Soil Vapor Sampling	1.50
6/17/2025	Chance Bolduc	Soil Vapor Sampling	6.50
6/19/2025	Chance Bolduc	Soil Vapor Sampling	1.00

Total G04 Prof.: **54.50**

G09 Sr. Prof.:

5/12/2025	Kent A. Vollmer	Addendum	2.00
5/15/2025	Kent A. Vollmer	Addendum	1.50
5/16/2025	Kent A. Vollmer	Addendum	0.50
5/16/2025	Kent A. Vollmer	permitting	0.50
5/21/2025	Kent A. Vollmer	PM	0.25
5/22/2025	Kent A. Vollmer	report set up	2.50
5/22/2025	Kent A. Vollmer	pre field set up	0.50
5/23/2025	Kent A. Vollmer	directing fieldwork	4.00
5/27/2025	Kent A. Vollmer	data review	0.75
5/29/2025	Kent A. Vollmer	data review	0.50
5/30/2025	Kent A. Vollmer	data review	0.50
6/12/2025	Kent A. Vollmer	PM	0.50
6/13/2025	Kent A. Vollmer	PM	0.50
6/17/2025	Kent A. Vollmer	DGI report	2.50
6/17/2025	Kent A. Vollmer	directing field staff	0.50
6/18/2025	Kent A. Vollmer	DGI report	2.00
6/19/2025	Kent A. Vollmer	DGI report	2.00
6/20/2025	Kent A. Vollmer	DGI report	1.00

Total G09 Sr. Prof.: **22.50**

Total 1149-001-201: - 201 - Additional Investigation

91.00

Name	Date	Notes	Amount
Blake Kissee	6/17/2025	SV Sampling: Mileage	\$48.40
California Barricade Rentals, Inc	6/12/2025	Other Sub Services	\$1,564.70
Chance A. Bolduc	5/23/2025	Auto Mileage	\$37.40
Chance A. Bolduc	6/12/2025	Auto Mileage	\$37.40
Chance A. Bolduc	6/13/2025	Auto Mileage	\$37.40
Chance A. Bolduc	6/13/2025	Field Supplies (Ice)	\$8.00

Time & Expense Backup

INVOICE DATE	01-July-25
INVOICE #	5063
Project No.	1149-001:
Services Through	22-June-25

1149-001-201: - 201 - Additional Investigation

Chance A. Bolduc	6/17/2025	Auto Mileage	\$37.40
Ground Penetrating Radar System	5/27/2025	Other Sub Services	\$2,200.00
J&H Drilling Co., Inc.	6/14/2025	Drilling Services	\$8,138.00
Pine Environmental Services, Inc.	6/19/2025	Other Sub Services	\$48.49
Sunstar Laboratories, Inc.	5/21/2025	Laboratory Services	\$1,155.00
Sunstar Laboratories, Inc.	6/9/2025	Laboratory Services	\$480.00
Sunstar Laboratories, Inc.	6/13/2025	Laboratory Services	\$820.00
Sunstar Laboratories, Inc.	6/13/2025	Laboratory Services	\$240.00
Sunstar Laboratories, Inc.	6/13/2025	Laboratory Services	\$2,565.00
Sunstar Laboratories, Inc.	6/17/2025	Laboratory Services	\$1,555.00
Veteran Drilling	5/27/2025	Drilling Services	\$7,255.00

Total 1149-001-201: - 201 - Additional Investigation **\$26,227.19**



INVOICE

Midway City Sanitary District
 14451 Cedarwood Street
 Westminster, CA 92683

INVOICE DATE 30-July-25
INVOICE # 5100
Project No. 1149-001:
Services Through 20-July-25

Attn: Mr. Robert Housley

200 - Groundwater Assessment			
Labor	Rate	Hours	Total
G04 Prof.:	\$185	2	\$370.00
G03 Prof.:	\$163	1.5	\$244.50
G02 Prof.:	\$147	0.25	\$36.75
Total Labor			\$651.25
Total 200 - Groundwater Assessment			\$651.25

201 - Additional Investigation			
Labor	Rate	Hours	Total
G09 Sr. Prof.:	\$290	33.5	\$9,715.00
G04 Prof.:	\$185	4	\$740.00
CAD:	\$163	3	\$489.00
G03 Prof.:	\$163	7.75	\$1,263.25
G02 Prof.:	\$147	30.5	\$4,483.50
Total Labor			\$16,690.75

Direct Expenses	Unit Rate	Units	Total
Project Permit & Fees	\$154.25	1	\$154.25
Mark-up 15%			\$23.14
Total Expenses			\$177.39
Total 201 - Additional Investigation			\$16,868.14

Invoice Summary	
Task 200 - Groundwater Assessment Total	\$651.25
Task 201 - Additional Investigation Total	\$16,868.14
Total	\$17,519.39

Please Pay This Amount

Please remit payment to this address:

Murex Environmental Inc.
 1 Corporate Park, Suite 101
 Irvine, CA 92606-
 (714) 508-0800

Time & Expense Backup

INVOICE DATE	30-July-25
INVOICE #	5100
Project No.	1149-001:
Services Through	20-July-25

1149-001-200: - 200 - Groundwater Assessment

Date	Name	Notes	Hours
G02 Prof.:			
7/18/2025	Nathan Krstich	3Q 2025 GWM SOW & Coordination	0.25
Total G02 Prof.:			0.25
G03 Prof.:			
6/25/2025	Mark A. Robson	waste disposal	1.00
7/17/2025	Mark A. Robson	schedule 3Q25 GWM	0.50
Total G03 Prof.:			1.50
G04 Prof.:			
7/11/2025	Chance Bolduc	Report Prep	2.00
Total G04 Prof.:			2.00
Total 1149-001-200: - 200 - Groundwater Assessment			3.75

1149-001-201: - 201 - Additional Investigation

Date	Name	Notes	Hours
CAD:			
6/24/2025	Nathan Krstich	Add'l Investigation Figures	1.50
6/25/2025	Nathan Krstich	Add'l Investigation Figures	0.50
6/27/2025	Nathan Krstich	Add'l Investigation Figures	0.25
6/30/2025	Nathan Krstich	Add'l Investigation Figures	0.75
Total CAD:			3.00
G02 Prof.:			
6/24/2025	Nathan Krstich	Table Update	0.25
6/24/2025	Nathan Krstich	Soil & GW Data Entry	0.75
6/25/2025	Nathan Krstich	Boring Logs - OT	0.75
6/25/2025	Nathan Krstich	Soil & GW Data Entry	0.50
6/25/2025	Nathan Krstich	Boring Logs	2.25
6/26/2025	Nathan Krstich	Boring Logs	3.25
6/27/2025	Nathan Krstich	Add'l Investigation Report	6.75
6/30/2025	Nathan Krstich	Add'l Investigation Report	1.75
7/1/2025	Nathan Krstich	Add'l Investigation Report	3.25
7/7/2025	Nathan Krstich	Add'l Investigation Report Text	1.25
7/9/2025	Nathan Krstich	Add'l Investigation Report Text	3.00
7/11/2025	Nathan Krstich	Add'l Investigation Report Text	2.25
7/14/2025	Nathan Krstich	Add'l Investigation Report Text	3.25
7/15/2025	Nathan Krstich	Add'l Investigation Report Text	1.25
Total G02 Prof.:			30.50
G03 Prof.:			
6/24/2025	Blake Kissee	Analytical Data Entry	2.50
6/25/2025	Blake Kissee	Analytical Data Entry	1.00
7/14/2025	Blake Kissee	MIHPT Boring Figures	1.75
7/17/2025	Blake Kissee	MIHPT Boring Figures	2.50
Total G03 Prof.:			7.75
G04 Prof.:			
6/30/2025	Chance Bolduc	Report Prep	2.00
7/2/2025	Chance Bolduc	Report Prep	1.00
7/14/2025	Chance Bolduc	Report Prep	1.00
Total G04 Prof.:			4.00

Time & Expense Backup

INVOICE DATE	30-July-25
INVOICE #	5100
Project No.	1149-001:
Services Through	20-July-25

1149-001-201: - 201 - Additional Investigation

G09 Sr. Prof.:

6/24/2025	Kent A. Vollmer	DGI data review + report	1.00
6/25/2025	Kent A. Vollmer	DGI data review + report	1.50
6/26/2025	Kent A. Vollmer	DGI data review + report	1.50
6/30/2025	Kent A. Vollmer	DGI data review + report	1.00
7/1/2025	Kent A. Vollmer	PM	0.50
7/8/2025	Kent A. Vollmer	report	1.50
7/11/2025	Kent A. Vollmer	report	4.50
7/14/2025	Kent A. Vollmer	report	7.00
7/15/2025	Kent A. Vollmer	report	4.50
7/16/2025	Kent A. Vollmer	report	4.00
7/17/2025	Kent A. Vollmer	report	1.50
7/18/2025	Kent A. Vollmer	report	5.00
Total G09 Sr. Prof.:			33.50

Total 1149-001-201: - 201 - Additional Investigation **78.75**

Name	Date	Notes	Amount
Attn: Business Tax	7/7/2025	Project Permit & Fees	\$154.25

Total 1149-001-201: - 201 - Additional Investigation **\$154.25**



INVOICE

Midway City Sanitary District
 14451 Cedarwood Street
 Westminster, CA 92683

INVOICE DATE 28-August-25
INVOICE # 5147
Project No. 1149-001:
Services Through 17-August-25

Attn: Mr. Robert Housley

200 - Groundwater Assessment			
Labor	Rate	Hours	Total
G03 Prof.:	\$163	3.5	\$570.50
G02 Prof.:	\$147	1	\$147.00
Total Labor			\$717.50
Total 200 - Groundwater Assessment			\$717.50

201 - Additional Investigation			
Labor	Rate	Hours	Total
G10 Principal:	\$300	5.25	\$1,575.00
G09 Sr. Prof.:	\$290	13.75	\$3,987.50
G04 Prof.:	\$185	5	\$925.00
CAD:	\$163	8	\$1,304.00
G03 Prof.:	\$163	4.5	\$733.50
G02 Prof.:	\$147	0.75	\$110.25
Total Labor			\$8,635.25
Total 201 - Additional Investigation			\$8,635.25

Invoice Summary	
Task 200 - Groundwater Assessment Total	\$717.50
Task 201 - Additional Investigation Total	\$8,635.25
Total	\$9,352.75

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 1 Corporate Park, Suite 101
 Irvine, CA 92606-
 (714) 508-0800

Time & Expense Backup

INVOICE DATE 28-August-25
INVOICE # 5147
Project No. 1149-001:
Services Through 17-August-25

1149-001-200: - 200 - Groundwater Assessment

Date	Name	Notes	Hours
G02 Prof.:			
7/28/2025	Nathan Krstich	2Q2025 GWM GeoTracker Upload	1.00
Total G02 Prof.:			1.00
G03 Prof.:			
7/29/2025	Mark A. Robson	Prep 3Q25 GWM report and planning	3.00
8/5/2025	Mark A. Robson	Waste disposal assistance	0.50
Total G03 Prof.:			3.50
Total 1149-001-200: - 200 - Groundwater Assessment			4.50

1149-001-201: - 201 - Additional Investigation

Date	Name	Notes	Hours
CAD:			
7/29/2025	Chance Bolduc	Figure Edits	6.00
7/30/2025	Chance Bolduc	Figure Edits	2.00
Total CAD:			8.00
G02 Prof.:			
8/6/2025	Nathan Krstich	GeoTracker Data Upload Prep	0.75
Total G02 Prof.:			0.75
G03 Prof.:			
8/5/2025	Mark A. Robson	set up new EPA ID	1.00
8/6/2025	Mark A. Robson	set up new EPA ID	0.50
8/11/2025	Mark A. Robson	Staff Scientist/Engineer	0.50
8/12/2025	Mark A. Robson	waste pickup and waste disposal assistance	2.50
Total G03 Prof.:			4.50
G04 Prof.:			
7/21/2025	Chance Bolduc	report	1.00
7/23/2025	Chance Bolduc	report	1.00
7/24/2025	Chance Bolduc	report	1.00
7/25/2025	Chance Bolduc	report	2.00
Total G04 Prof.:			5.00
G09 Sr. Prof.:			
7/25/2025	Kent A. Vollmer	report	4.00
7/28/2025	Kent A. Vollmer	report	3.00
7/28/2025	Kent A. Vollmer	report submittal to client	0.50
7/29/2025	Kent A. Vollmer	PM	0.50
7/30/2025	Kent A. Vollmer	report	0.50
7/31/2025	Kent A. Vollmer	PM	0.25
7/31/2025	Kent A. Vollmer	call with client	0.25
8/1/2025	Kent A. Vollmer	report revision	1.00
8/5/2025	Kent A. Vollmer	waste disposal assistance	1.00
8/6/2025	Kent A. Vollmer	waste disposal assistance	0.50
8/7/2025	Kent A. Vollmer	waste disposal assistance	0.25
8/14/2025	Kent A. Vollmer	DGI report revisions	1.00
8/15/2025	Kent A. Vollmer	DGI report revisions	1.00
Total G09 Sr. Prof.:			13.75
G10 Principal:			
7/24/2025	Jeremy Squire	Review report of findings	3.00

Time & Expense Backup

INVOICE DATE	28-August-25
INVOICE #	5147
Project No.	1149-001:
Services Through	17-August-25

1149-001-201: - 201 - Additional Investigation

7/25/2025	Jeremy Squire	Review report of findings	0.25
7/30/2025	Jeremy Squire	Review report of findings	1.00
7/31/2025	Jeremy Squire	Atty meeting	0.50
8/5/2025	Jeremy Squire	PM	0.50

Total G10 Principal: **5.25**

Total 1149-001-201: - 201 - Additional Investigation **37.25**



INVOICE

Midway City Sanitary District
 14451 Cedarwood Street
 Westminster, CA 92683

INVOICE DATE 08-October-25
INVOICE # 5194
Project No. 1149-001:
Services Through 28-September-25

Attn: Mr. Robert Housley

200 - Groundwater Assessment			
Labor	Rate	Hours	Total
G09 Sr. Prof.:	\$290	5.75	\$1,667.50
G04 Prof.:	\$185	21	\$3,885.00
CAD:	\$163	8	\$1,304.00
G03 Prof.:	\$163	9.5	\$1,548.50
G02 Prof.:	\$147	7.75	\$1,139.25
Total Labor			\$9,544.25
Direct Expenses	Unit Rate	Units	Total
Auto Mileage	\$1.1	34	\$37.40
Mark-up 15%			\$5.61
Total Expenses			\$43.01
Sub & Vendors			Total
Belshire Environmental Services, Inc.			\$683.00
Confluence Environmental, Inc.			\$210.00
MEI PPE & Equipment			\$1,275.00
Sunstar Laboratories, Inc.			\$1,155.00
Mark-up 15%			\$498.45
Total Subs			\$3,821.45
Total 200 - Groundwater Assessment			\$13,408.71

201 - Additional Investigation			
Labor	Rate	Hours	Total
G10 Principal:	\$300	4	\$1,200.00
G09 Sr. Prof.:	\$290	17	\$4,930.00
G04 Prof.:	\$185	0.25	\$46.25
Total Labor			\$6,176.25
Sub & Vendors			Total
Belshire Environmental Services, Inc.			\$1,028.00
Mark-up 15%			\$154.20
Total Subs			\$1,182.20
Total 201 - Additional Investigation			\$7,358.45

Invoice Summary	
Task 200 - Groundwater Assessment Total	\$13,408.71
Task 201 - Additional Investigation Total	\$7,358.45
Total	\$20,767.16

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INVOICE

Midway City Sanitary District
14451 Cedarwood Street
Westminister, CA 92683

INVOICE DATE	08-October-25
INVOICE #	5194
Project No.	1149-001:
Services Through	28-September-25

Attn: Mr. Robert Housley

Murex Environmental Inc.
1 Corporate Park, Suite 101
Irvine, CA 92606-
(714) 508-0800

Time & Expense Backup

INVOICE DATE	08-October-25
INVOICE #	5194
Project No.	1149-001:
Services Through	28-September-25

1149-001-200: - 200 - Groundwater Assessment

Date	Name	Notes	Hours
CAD:			
8/25/2025	Chance Bolduc	gwm report figures	1.50
8/27/2025	Chance Bolduc	gwm report figures	2.00
8/28/2025	Chance Bolduc	gwm report figures	4.00
9/3/2025	Mark A. Robson	Draft figure	0.50
Total CAD:			8.00
G02 Prof.:			
8/25/2025	Josh Kerns	GW Sampling	7.00
9/3/2025	Nathan Krstich	3Q25 GWM Tables QAQC	0.75
Total G02 Prof.:			7.75
G03 Prof.:			
8/25/2025	Blake Kisse	Data & Figure QA/QC	1.25
9/3/2025	Blake Kisse	Data Input & QAQC	2.00
9/3/2025	Blake Kisse	3Q2025 Report	2.00
9/4/2025	Mark A. Robson	Waste pickup and disposal assistance	2.25
9/8/2025	Mark A. Robson	waste disposal	0.50
9/15/2025	Nathan Krstich	Add'l Investigation Revisions	0.50
9/16/2025	Nathan Krstich	Add'l Investigation Revisions	0.75
9/23/2025	Mark A. Robson	waste disposal assistance	0.25
Total G03 Prof.:			9.50
G04 Prof.:			
8/19/2025	Chance Bolduc	Field Prep GWS	1.00
8/25/2025	Chance Bolduc	GWS	6.00
8/26/2025	Chance Bolduc	Create graphs	4.50
8/27/2025	Chance Bolduc	Drum Removal	0.25
8/28/2025	Chance Bolduc	GWS	2.25
9/4/2025	Chance Bolduc	GWM Report	1.50
9/5/2025	Chance Bolduc	GWM Report	3.00
9/9/2025	Chance Bolduc	GWM Report	1.50
9/10/2025	Chance Bolduc	GWM Report	1.00
Total G04 Prof.:			21.00
G09 Sr. Prof.:			
8/25/2025	Kent A. Vollmer	coord. with field staff	0.50
8/28/2025	Kent A. Vollmer	PM	0.25
9/5/2025	Kent A. Vollmer	3Q GWM report review	2.00
9/9/2025	Kent A. Vollmer	3Q GWM report review	1.50
9/10/2025	Kent A. Vollmer	3Q GWM report review	1.00
9/10/2025	Kent A. Vollmer	PM	0.50
Total G09 Sr. Prof.:			5.75
Total 1149-001-200: - 200 - Groundwater Assessment			52.00

Name	Date	Notes	Amount
Belshire Environmental Services,	9/19/2025	Disposal Services	\$683.00
Chance A. Bolduc	8/25/2025	Auto Mileage	\$37.40
Confluence Environmental, Inc.	9/11/2025	Other Sub Services	\$210.00
MEI PPE & Equipment	8/25/2025	MEI Equip Rental	\$1,275.00
Sunstar Laboratories, Inc.	8/25/2025	Laboratory Services	\$1,155.00
Total 1149-001-200: - 200 - Groundwater Assessment			\$3,360.40

Time & Expense Backup

INVOICE DATE 08-October-25
INVOICE # 5194
Project No. 1149-001:
Services Through 28-September-25

1149-001-200: - 200 - Groundwater Assessment

1149-001-201: - 201 - Additional Investigation

Date	Name	Notes	Hours
G04 Prof.:			
8/28/2025	Chance Bolduc	Drum Removal	0.25
Total G04 Prof.:			0.25
G09 Sr. Prof.:			
8/26/2025	Kent A. Vollmer	review and communicate - WQCB correspondence	1.50
8/27/2025	Kent A. Vollmer	review and communicate - WQCB correspondence	0.50
8/28/2025	Kent A. Vollmer	review and communicate - WQCB correspondence	1.50
9/11/2025	Kent A. Vollmer	PM + project communication	2.50
9/15/2025	Kent A. Vollmer	call with Roux; report revisions	2.50
9/16/2025	Kent A. Vollmer	report revisions	3.50
9/17/2025	Kent A. Vollmer	call with client, report revisions	4.00
9/18/2025	Kent A. Vollmer	report revisions	1.00
Total G09 Sr. Prof.:			17.00
G10 Principal:			
9/15/2025	Jeremy Squire	Midway report meet w/ Roux, edit report, call w/ client	0.75
9/16/2025	Jeremy Squire	Midway report meet w/ Roux, edit report, call w/ client	2.00
9/17/2025	Jeremy Squire	Midway report meet w/ Roux, edit report, call w/ client	0.50
9/18/2025	Jeremy Squire	Midway report meet w/ Roux, edit report, call w/ client	0.75
Total G10 Principal:			4.00
Total 1149-001-201: - 201 - Additional Investigation			21.25

Name	Date	Notes	Amount
Belshire Environmental Services,	8/28/2025	Disposal Services	\$1,028.00
Total 1149-001-201: - 201 - Additional Investigation			\$1,028.00



INVOICE

Midway City Sanitary District
 14451 Cedarwood Street
 Westminster, CA 92683

INVOICE DATE 05-November-25
INVOICE # 5215
Project No. 1149-001:
Services Through 26-October-25

Attn: Mr. Robert Housley

200 - Groundwater Assessment			
Labor	Rate	Hours	Total
G09 Sr. Prof.:	\$290	1.25	\$362.50
G03 Prof.:	\$163	1	\$163.00
Total Labor			\$525.50
Total 200 - Groundwater Assessment			\$525.50

201 - Additional Investigation			
Labor	Rate	Hours	Total
G10 Principal:	\$300	0.5	\$150.00
G09 Sr. Prof.:	\$290	3.75	\$1,087.50
G03 Prof.:	\$163	1.75	\$285.25
Total Labor			\$1,522.75
Total 201 - Additional Investigation			\$1,522.75

Invoice Summary	
Task 200 - Groundwater Assessment Total	\$525.50
Task 201 - Additional Investigation Total	\$1,522.75
Total	\$2,048.25

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Murex Environmental Inc.
 1 Corporate Park, Suite 101
 Irvine, CA 92606-
 (714) 508-0800

Time & Expense Backup

INVOICE DATE 05-November-25
INVOICE # 5215
Project No. 1149-001:
Services Through 26-October-25

1149-001-200: - 200 - Groundwater Assessment

Date	Name	Notes	Hours
G03 Prof.:			
9/30/2025	Nathan Krstich	3Q 2025 GWM GeoTracker Upload	0.75
10/1/2025	Nathan Krstich	3Q 2025 GWM GeoTracker Upload	0.25
Total G03 Prof.:			1.00
G09 Sr. Prof.:			
10/1/2025	Kent A. Vollmer	project communication and WQCB follow up	0.50
10/2/2025	Kent A. Vollmer	project communication and WQCB follow up	0.75
Total G09 Sr. Prof.:			1.25
Total 1149-001-200: - 200 - Groundwater Assessment			2.25

1149-001-201: - 201 - Additional Investigation

Date	Name	Notes	Hours
G03 Prof.:			
9/30/2025	Nathan Krstich	Add'l Investigation GeoTracker Upload	1.25
10/1/2025	Nathan Krstich	Add'l Investigation GeoTracker Upload	0.50
Total G03 Prof.:			1.75
G09 Sr. Prof.:			
9/29/2025	Kent A. Vollmer	report final and submittal	1.75
10/1/2025	Kent A. Vollmer	project communication	0.50
10/8/2025	Kent A. Vollmer	project team communication	0.50
10/10/2025	Kent A. Vollmer	project communication with client	1.00
Total G09 Sr. Prof.:			3.75
G10 Principal:			
9/29/2025	Jeremy Squire	Meeting w/ counsel to discuss next steps	0.50
Total G10 Principal:			0.50
Total 1149-001-201: - 201 - Additional Investigation			6.00



INVOICE

Midway City Sanitary District
 14451 Cedarwood Street
 Westminster, CA 92683

INVOICE DATE 04-December-25
INVOICE # 5252
Project No. 1149-001:
Services Through 23-November-25

Attn: Mr. Robert Housley

200 - Groundwater Assessment			
Labor	Rate	Hours	Total
G09 Sr. Prof.:	\$290	2	\$580.00
Total Labor			\$580.00

Total 200 - Groundwater Assessment **\$580.00**

201 - Additional Investigation			
Labor	Rate	Hours	Total
G10 Principal:	\$300	0.5	\$150.00
G09 Sr. Prof.:	\$290	1	\$290.00
Total Labor			\$440.00

Total 201 - Additional Investigation **\$440.00**

Invoice Summary

Task 200 - Groundwater Assessment Total **\$580.00**
Task 201 - Additional Investigation Total **\$440.00**

Total **\$1,020.00**

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 1 Corporate Park, Suite 101
 Irvine, CA 92606-
 (714) 508-0800

Time & Expense Backup

INVOICE DATE 04-December-25
INVOICE # 5252
Project No. 1149-001:
Services Through 23-November-25

1149-001-200: - 200 - Groundwater Assessment

Date	Name	Notes	Hours
G09 Sr. Prof.:			
11/6/2025	Kent A. Vollmer	PM + project communication,	1.50
11/7/2025	Kent A. Vollmer	PM + project communication,	0.50
Total G09 Sr. Prof.:			2.00
Total 1149-001-200: - 200 - Groundwater Assessment			2.00

1149-001-201: - 201 - Additional Investigation

Date	Name	Notes	Hours
G09 Sr. Prof.:			
11/10/2025	Kent A. Vollmer	Call with client and follow up	1.00
Total G09 Sr. Prof.:			1.00
G10 Principal:			
11/10/2025	Jeremy Squire	Meeting w/ client	0.50
Total G10 Principal:			0.50
Total 1149-001-201: - 201 - Additional Investigation			1.50

AGENDA ITEM 7F

Date: May 19, 2026

To: Board of Directors

From: Robert Housley, General Manager

Prepared by: Gordon Copley, Director of Finance

Subject: Receive and File: The California Employers' Retiree Benefit Trust (CERBT) and The Pension Prefunding Trust (CEPPT) Account Update Summaries as of March 31, 2026

BACKGROUND

To support the funding and long-term sustainability of post-employment benefits provided to public employees, the State of California, in partnership with CalPERS, established Section 115 Trusts. These Trusts serve as irrevocable funding mechanisms that safeguard assets and ensure a prudent, fiscally responsible approach to meeting agencies' post-employment benefit obligations.

CERBT:

In 2007, CalPERS established the California Employers' Retiree Benefit Trust (CERBT), an irrevocable Section 115 trust designed for public agencies seeking to prefund their Other Post-Employment Benefits (OPEB) obligations. The Midway City Sanitary District (District) provides health insurance coverage for eligible retirees as part of its post-employment benefits program.

On April 27, 2010, during a regular meeting, the District's Board of Directors approved participation in CERBT and authorized the establishment of a trust account to begin prefunding the District's OPEB liabilities.

CEPPT:

In September 2018, the California State Legislature enacted Senate Bill 1413 (SB 1413), which created the California Employers' Pension Prefunding Trust (CEPPT). CEPPT is a special irrevocable trust fund within the State Treasury, designed to allow State and local public agencies that offer defined benefit pension plans to prefund their pension obligations. Contributions made to CEPPT are invested in public market securities by CalPERS, and both the contributions and resulting investment earnings are dedicated exclusively to meeting employers' future pension obligations.

On August 20, 2019, during a regular meeting, the District's Board of Directors approved participation in the CEPPT program and authorized the establishment of a trust account with CalPERS for the purpose of prefunding the District's required pension contributions.

DISCUSSION

By participating in the California Employers' Retiree Benefit Trust (CERBT) and the California Employers' Pension Prefunding Trust (CEPPT) Program 115 Trusts, the District has established

a prudent and sustainable means of financing future benefit costs. These trusts allow the District to leverage investment earnings managed by CalPERS, which historically provides substantial funding support. For example, investment income currently funds approximately three dollars of every four dollars paid in pension benefits. Similarly, the earnings generated through these trusts are expected to provide significant long-term revenues to help meet the District's retiree obligations. Utilizing investment returns in conjunction with original contributions represents a fiscally responsible approach to stabilizing and sustaining these long-term commitments.

The Trusts serve as formal funding mechanisms through which public agencies can prefund retiree Other Post-Employment Benefits (OPEB) and pension liabilities as employees render service. Once deposited, funds are held in irrevocable trust accounts and may only be used for the payment of retiree benefit obligations. This safeguard ensures the ongoing financial integrity and long-term viability of these benefit programs. This structure mirrors the operational framework of traditional pension trusts, such as the District's retirement plan administered by CalPERS.

Participation in these Trusts provides the District with a fiscally sound and cost-effective method of meeting its post-employment benefit obligations. In addition, the prefunding of liabilities through a Section 115 Trust reduces financial pressures on the District's annual operating budget by smoothing cash flow requirements. This approach supports the District's long-term financial stability while demonstrating a commitment to responsibly managing employee benefit obligations.

FISCAL IMPACT

CERBT 115 Trust fiscal summary QTR and Fiscal YTD shown below in the table.

Midway City Sanitary District
 CERBT Strategy 1
 Entity #: SKBO-6882866561
 Quarter Ended March 31, 2026



Market Value Summary:			Unit Value Summary:		
	QTD Current Period	Fiscal Year to Date		QTD Current Period	Fiscal Year to Date
Beginning Balance	\$8,175,770.77	\$7,680,006.61	Beginning Units	298,751.987	301,408.830
Contribution	0.00	0.00	Unit Purchases from Contributions	0.000	0.000
Disbursement	(36,650.96)	(108,379.09)	Unit Sales for Withdrawals	(1,323.889)	(3,980.732)
Transfer In	0.00	0.00	Unit Transfer In	0.000	0.000
Transfer Out	0.00	0.00	Unit Transfer Out	0.000	0.000
Investment Earnings	7,674.87	577,987.98	Ending Units	297,428.098	297,428.098
Administrative Expenses	(555.53)	(1,643.58)	Period Beginning Unit Value	27.366416	25.480364
Investment Expense	(884.73)	(2,617.50)	Period Ending Unit Value	27.385962	27.385962
Other	0.00	0.00			
Ending Balance	\$8,145,354.42	\$8,145,354.42			
FY End Contrib per GASB 74 Para 22	0.00	0.00			
FY End Disbursement Accrual	0.00	0.00			
Grand Total	\$8,145,354.42	\$8,145,354.42			

CEPPT 115 Trust fiscal summary QTR and Fiscal YTD shown below in the table.

Midway City Sanitary District
 CEPPT Strategy 1
 Entity #: SKHD-6882866561-401P
 Quarter Ended March 31, 2026



Market Value Summary:			Unit Value Summary:		
	QTD Current Period	Fiscal Year to Date		QTD Current Period	Fiscal Year to Date
Beginning Balance	\$5,735,476.97	\$5,412,293.81	Beginning Units	402,987.111	402,987.111
Contribution	0.00	0.00	Unit Purchases from Contributions	0.000	0.000
Disbursement	(214,851.78)	(214,851.78)	Unit Sales for Withdrawals	(14,828.155)	(14,828.155)
Transfer In	0.00	0.00	Unit Transfer In	0.000	0.000
Transfer Out	0.00	0.00	Unit Transfer Out	0.000	0.000
Investment Earnings	(38,212.92)	291,462.64	Ending Units	388,158.956	388,158.956
Administrative Expenses	(2,121.82)	(6,403.98)	Period Beginning Unit Value	14.232408	13.430439
Investment Expense	(1,095.16)	(3,305.40)	Period Ending Unit Value	14.115855	14.115855
Other	0.00	0.00			
Ending Balance	\$5,479,195.29	\$5,479,195.29			
FY End Contribution Accrual	0.00	0.00			
FY End Disbursement Accrual	0.00	0.00			
Grand Total	\$5,479,195.29	\$5,479,195.29			

There is no fiscal impact associated with receiving and filing these reports.

STAFF RECOMMENDATION

Staff recommends that the Board of Directors receive and File the California Employers’ Retiree Benefit (CERBT) Account Update Summary as of March 31, 2026 and the California Employers’ Pension Prefunding Trust (CEPPT) Account Update Summary as of March 31, 2026.

ATTACHMENTS

1. CERBT Account Update Summary as of March 31, 2026 (pg. 76)
2. CEPPT Account Update Summary as of March 31, 2026 (pg. 78)



Market Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Balance	\$8,175,770.77	\$7,680,006.61
Contribution	0.00	0.00
Disbursement	(36,650.96)	(108,379.09)
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	7,674.87	577,987.98
Administrative Expenses	(555.53)	(1,643.58)
Investment Expense	(884.73)	(2,617.50)
Other	0.00	0.00
Ending Balance	\$8,145,354.42	\$8,145,354.42
FY End Contrib per GASB 74 Para 22	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	\$8,145,354.42	\$8,145,354.42

Unit Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Units	298,751.987	301,408.830
Unit Purchases from Contributions	0.000	0.000
Unit Sales for Withdrawals	(1,323.889)	(3,980.732)
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	297,428.098	297,428.098
Period Beginning Unit Value	27.366416	25.480364
Period Ending Unit Value	27.385962	27.385962

Please note the Grand Total is your actual fund account balance at the end of the period, including all contributions per GASB 74 paragraph 22 and accrued disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CERBT4U@calpers.ca.gov.

Statement of Transaction Detail for the Quarter Ending 03/31/2026

Midway City Sanitary District

Entity #: SKB0-6882866561



Date	Description	Amount	Unit Value	Units	Check/Wire	Notes
01/07/2026	Distribution	(\$36,650.96)	\$27.684308	(1,323.889)		

Client Contact:
CERBT4U@CalPERS.ca.gov



Market Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Balance	\$5,735,476.97	\$5,412,293.81
Contribution	0.00	0.00
Disbursement	(214,851.78)	(214,851.78)
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	(38,212.92)	291,462.64
Administrative Expenses	(2,121.82)	(6,403.98)
Investment Expense	(1,095.16)	(3,305.40)
Other	0.00	0.00
Ending Balance	\$5,479,195.29	\$5,479,195.29
FY End Contribution Accrual	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	\$5,479,195.29	\$5,479,195.29

Unit Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Units	402,987.111	402,987.111
Unit Purchases from Contributions	0.000	0.000
Unit Sales for Withdrawals	(14,828.155)	(14,828.155)
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	388,158.956	388,158.956
Period Beginning Unit Value	14.232408	13.430439
Period Ending Unit Value	14.115855	14.115855

Please note the Grand Total is your actual fund account balance at the end of the period, including accrued contribution and disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CEPPT4U@calpers.ca.gov.

Statement of Transaction Detail for the Quarter Ending 03/31/2026

Midway City Sanitary District

Entity #: SKHD-6882866561-401P



Date	Description	Amount	Unit Value	Units	Check/Wire	Notes
01/26/2026	Distribution	(\$214,851.78)	\$14.489448	(14,828.155)		

Client Contact:
CEPPT4U@CalPERS.ca.gov

AGENDA ITEM 7G

Date: May 19, 2026
To: Board of Directors
From: Robert Housley, General Manager
Prepared by: Cynthia Olsder, Executive/Board Secretary
Subject: Receive and File the Minutes of the Franchise Committee Meeting on March 13, 2026

BACKGROUND

This Franchise Committee was first formed on September 23, 1985, to study issues related to franchising and licensing within the District. After its formation, the Committee did not meet consistently until 2012, at which time it began meeting at least once per year and as needed. The purpose of the meeting is to protect the District’s interests, enforce the franchise agreement, and maintain accountability.

The meeting minutes will be presented to the Board of Directors under the Consent Calendar for receipt and filing. The minutes summarize the Committee’s discussions and document any recommendations made.

DISCUSSION

The Franchise Committee met to discuss and review the franchise agreement, financial obligations, regulatory and legal requirements, and operational performance, and to address any matters related to the franchise relationship.

The attached meeting minutes summarize the discussion items; no actions were taken. The Franchise Committee approved the minutes at its May 15, 2026 meeting.

FISCAL IMPACT

None.

STAFF RECOMMENDATION

Staff recommends that the Board of Directors receive and file the Minutes of the March 13, 2026 Franchise Committee meeting.

ATTACHMENTS

1. Minutes of the March 13, 2026 Franchise Committee Meeting

**MINUTES OF THE FRANCHISE COMMITTEE MEETING
OF THE BOARD OF DIRECTORS OF THE MIDWAY CITY
SANITARY DISTRICT OF ORANGE COUNTY
14451 CEDARWOOD STREET
WESTMINSTER, CA 92683**

March 13, 2026

CALL TO ORDER

President C. Nguyen called the Franchise Committee Meeting at 14451 Cedarwood Street, Westminister, California on Friday, March 13, 2026 at 1:00 p.m.

COMMITTEE MEMBERS PRESENT

Tyler Diep
Chi Charlie Nguyen

STAFF MEMBERS PRESENT

Robert Housley, General Manager
Gordon Copley, Director of Finance
Ashley Davies, Director of Services/Program Dev.
Nick Castro, Director of Operations/Safety
Hauwie Tieu, Sustainability/Enforcement Specialist
Cynthia Olsder, Executive/Board Secretary

OTHER MEMBERS PRESENT

Julie Barreda, Sr. Regional Vice President, CR&R
Karl Wong, Sustainability Specialist, CR&R
Mike Balliet, President, City Green Consulting

ROLL CALL AND DECLARATION OF QUORUM

Executive/Board Secretary Olsder announced that a quorum was present.

PUBLIC COMMENTS - None

PRESENTATION - None

APPROVAL OF THE MINUTES

A. A motion was made by President C. Nguyen, seconded by Director Diep, to approve the minutes of the Franchise Committee Meeting on February 6, 2026. The motion was approved by the following 2-0 vote:

AYES: T. Diep and C. Nguyen
NAYS:
ABSTAIN:
ABSENT:

REPORTS**Report of the Committee Members – None****Report of the Staff – None****NEW BUSINESS**

- A. Discuss CR&R Performance Review, Short & Long-Term Goals and Priorities, SB 1383 Inspections, Food Waste Program Opportunities, and other Opportunities to Work Together to Serve the Community.

The Committee received updates regarding compliance changes resulting from new state regulations and discussed efforts to improve compliance, including outreach to non-compliant businesses and potential enforcement actions. Staff also reported that franchise fee reports are current and discussed Over-The- Top reports, with updates forthcoming.

INFORMATIONAL ITEMS – None**COMMITTEE MEMBER CONCERNS AND COMMENTS – None****GM/STAFF CONCERNS/COMMENTS – None****ADJOURNMENT – The meeting was adjourned at 1:44 p.m.**

Cynthia Olsder, Executive/Board Secretary

AGENDA ITEM 7H

Date: May 19, 2026

To: Board of Directors

From: Robert Housley, General Manager

Prepared by: Ashley Davies, Director of Services and Program Development

Subject: Receive and File the May 15, 2026 Franchise Committee Report

BACKGROUND

The Franchise Committee is established annually during the Board's December reorganization meeting, with two Board Members appointed to serve on the Committee for the year. The Committee meets regularly with CR&R representatives to receive updates on compliance, enforcement, and other key aspects of the ongoing partnership between CR&R and the District.

DISCUSSION

The Midway City Sanitary District Franchise Committee met with CR&R on May 15, 2026 at 12:00 pm.

The following items were discussed:

1. Updates were given about the Over the Top fees that were not recorded in March and April.
2. Updates were given on the compliance letters that will be going out to businesses and multi-family residences to bring them into compliance. These letters will outline current service and new service required. The letter will direct customers to call CR&R to get proper service. Customers will have 45 days to respond to the letters before an automatic roll-out of the proper program occurs.

Through the items discussed, the Over the Top data has been reconciled and CR&R will be providing payment for the 121 customers that had fees in March and April. They will continue to follow up on the fees through the month of May to check for accuracy. The Committee agrees the 45-day letters provided by CR&R will go out beginning June 1, 2026. Any customers that do not reply to the letters will have necessary service automatically rolled out. MCSD staff will assist with customers that refuse proper service by providing notices of violation. This will be done in phases to assist with time and equipment availability. CR&R will send a schedule of the phases and will keep MCSD updated as notices and roll outs begin.

FISCAL IMPACT

There is no fiscal impact.

STAFF RECOMMENDATION

Staff recommends that the Board of Directors Receive and File the May 15, 2026 Franchise Committee report.

ATTACHMENTS

None

AGENDA ITEM 9A

Date: May 19, 2026
To: Board of Directors
From: Robert Housley, General Manager
Prepared by: Gordon Copley, Director of Finance
Subject: Conduct Public Hearing and Consider Adoption of Ordinance No. 77, entitled:

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE MIDWAY CITY SANITARY DISTRICT OF ORANGE COUNTY, CALIFORNIA, AMENDING ORDINANCE NO. 73 TO ADJUST CHARGES FOR RESIDENTIAL SOLID WASTE SERVICES TO REFLECT AND PASS THROUGH ADJUSTMENTS TO TIPPING FEES PAID BY THE DISTRICT TO DISPOSE OF SOLID WASTE AT LANDFILLS

BACKGROUND

In June of 2022, the Board of Directors adopted Ordinance No. 73 establishing new residential solid waste rates for Fiscal Years 2022-2023 (FY 2023) through 2027 (Rate Setting Period). The updated rate schedule included 3% annual increases to cover the District’s anticipated revenue requirements over the Rate Setting Period. Part of the District’s revenue requirements included tipping fees to Orange County Waste & Recycling (OCWR) for disposal at the Orange County (OC) Landfills. At the time the residential solid waste rates were approved, the OC Landfill tipping fee was \$38.34 per ton for FY 2023, and the adopted rate schedule allowed for annual tipping fee increases of up to 3%.

The current OCWR Waste Disposal Agreement (WDA) between the District (and other local agencies in Orange County), which establishes the tipping fee amount, expires June 30, 2026. On January 27, 2026, the Orange County Board of Supervisors approved the Orange County Waste and Recycling (OCWR) Waste Infrastructure System Enhancement (WISE) agreement, which will increase the tipping and gate fees at the County run landfills, effective July 1, 2026. Under this revised WISE Agreement, OCWR landfill tipping fees will increase to \$67.00 per ton in FY 2026-2027, \$74 per ton in FY 2027-2028 and \$81.00 per ton in FY 2028-2029. Agencies that do not enter into the new WISE Agreement will have to pay even higher fees to take waste to the OCWR landfills.

On March 3, 2026, the Board of Directors approved the WISE Agreement and directed Staff to prepare and send a Proposition 218 Notice and schedule a public hearing to consider adjusting residential solid waste user fees to pass through the landfill tipping fee increases.

DISCUSSION

Because the current adopted residential solid waste rate schedule did not anticipate the significant tipping increases that will be charged by OCWR beginning July 1, 2026, the District will not

generate sufficient revenue to cover future disposal expenses unless the current fees are increased. As a result, District Staff engaged IB Consulting, LLC to evaluate the cost associated with the increased tipping fee rates to determine its financial impact on the District and its customers. The attached Tipping Fee Pass-Through Analysis prepared by IB Consulting (Attachment 1) calculates the additional tipping fee cost to the District under the new WISE Agreement and the resulting increase in residential solid waste rates that will result if this cost is passed through to customers.

The year-one increase to \$67.00 per ton noted above will result in an additional estimated cost to the District in Fiscal Year 2026-2027 of \$566,654. These uncompensated expenses are expected to further compound in future periods placing the District in a financially unsustainable position. Passing through this cost to customers will result in a \$27.63 dollar per ton per EDU annual increase in the solid waste disposal rate for FY 2026-2027, an approximately 36% percent increase. The Table below demonstrates how this was calculated.

Pass-Through Analysis			
Step #	Pass-Through (\$/EDU)		FY 2027
Tipping Fees (Solid Waste - Black Cart)			
	OC Landfill Rate (Actual)	\$/ton	\$67.00
	OC Landfill Rate (Projected)	\$/ton	\$43.18
1	Δ in \$/ton		\$23.82
2	× Projected Solid Waste (Black Cart) Tonnage		23,789
	Annual Δ Tipping Fees		\$566,654
3	÷ Projected EDUs		20,510
	Incremental Increase per EDU		\$27.63

The proposed Ordinance would amend Ordinance No. 73 to adjust the scheduled Annual Curbside Solid Waste Collection and Additional Solid Waste Cart Fees for Fiscal Year 2026-2027 to pass through this incremental increase. The adjusted Annual Curbside Solid Waste Collection Fee will be \$241.48, which is the current rate of under Ordinance No. 73 plus the pass-through adjustment, as shown below:

FY 2027 Proposed Annual Rates (\$/EDU)	
Noticed + Pass-Through	FY 2027
Noticed Residential Solid Waste Rate	\$213.85
Pass-Through Adjustment	\$27.63
Adjusted Residential Solid Waste Rate (\$/EDU)	\$241.48

The adjusted Additional Solid Waste Cart Fee will be \$50.83, which is the current rate under Ordinance No. 73 plus one-third of the EDU pass-through rate, as shown below:

FY 2027 Proposed Annual Additional Cart Fee (\$/Cart)	
Noticed + Pass-Through	FY 2027
Noticed Additional Cart Fee	\$41.62
Pass-Through Adjustment (1/3 of an EDU)	\$9.21
Adjusted Additional Cart Fee (\$/Cart)	\$50.83

For Fiscal Years 2027-2028 through 2030-2031, the proposed Ordinance would authorize automatic annual adjustments to the Curbside Solid Waste Collection Fee and Additional Solid Waste Cart Fee to pass through actual future increases or decreases in the tipping fees pursuant to the provisions in Government Code section 53756. District Staff will calculate the annual adjustments based on the actual changes in tipping fees per ton paid by the District, projected tons of solid waste collected and disposed of at landfills, and the projected total number of EDUs and must mail notice of the rate adjustments to each customer / parcel owner at least 30 days before they take effect.

Midway City Sanitary District has consistently delivered high-quality services to the community while maintaining the second-lowest solid waste service rates in the County. Even with rate adjustments to pass through the increased tipping fee costs under the WISE Agreement, the District would continue to be the second lowest-priced provider of quality solid waste services. (See Attachment 2 – 2025 OCWR Trash Rate Survey)

FISCAL IMPACT:

Adoption of Ordinance No. 77 would permit the District to recover a projected \$566,654 in additional costs from the increase to tipping fees pursuant to the WISE Agreement in Fiscal Year 2026-2027. In future years, the automatic pass-through adjustment provision in the Ordinance would allow the District to recover any actual incremental increased costs resulting from continued tipping fee increases. The cost of mailing annual notices of rate adjustments due to the pass-through is estimated to be approximately \$13,566 per year.

PROPOSITION 218 PROCESS:

Pursuant to Proposition 218, the District sent notice of a public hearing to all property owners within the District of each parcel within the District that would be charged the new rates and charges as shown on the County Recorder’s Assessment Roll. The notice was mailed on April 3, 2026. The notice set a public hearing for May 19, 2026, at 5:30 p.m. at the District’s headquarters.

At the conclusion of the public hearing, the Board must consider property owner written protests against the adoption of the rates and charges. If more than 50% of property owners submit written protests against the adoption of the new rates and charges, the Board will not be permitted to adopt the ordinances.

There are 20,510 parcels receiving solid waste services from the District. Consequently, the District must receive at least 10,226 protests to prevent the Board from adopting Ordinance No.

77. As of writing this Staff Report associated with the aforementioned Proposition 218 notices, the District has received one notices of protest.

If the District does not receive written protests from a majority of property owners receiving service from the District, the Board may adopt the ordinance. The ordinance continues the District's policy of collecting its user fee charges on the tax rolls, which are collected by the County with the regular property taxes on December and April of each fiscal year.

STAFF RECOMMENDATION

Staff recommends that the Board:

1. Open the public hearing to accept public testimony.
2. Close the public hearing.
3. Consider written property owner protests.
4. If less than a majority protests were received, consider adoption of Ordinance No. 77.
5. Adopt Ordinance No. 77:

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE MIDWAY CITY SANITARY DISTRICT OF ORANGE COUNTY, CALIFORNIA, AMENDING ORDINANCE NO. 73 TO ADJUST USER CHARGES FOR RESIDENTIAL SOLID WASTE SERVICES TO REFLECT AND PASS THROUGH ADJUSTMENTS TO TIPPING FEES PAID BY THE DISTRICT TO DISPOSE OF SOLID WASTE AT LANDFILLS

6. Direct the General Manager to publish and/or post the attached Summary of Ordinance 75 in accordance with Health and Safety Code section 6490.

ATTACHMENTS

1. March 30, 2026 IB Consulting, LLC Technical Memorandum: Tipping Fee Pass-through Analysis (pg. 88)
2. OCWR 2025 Trash Rate Survey (pg. 92)
3. Ordinance No. 77 (pg. 93)
4. Proposed Ordinance No. 77 Summary for Publication (pg. 100)



31938 Temecula Parkway, Suite A #350, Temecula, CA 92592

Technical Memorandum: Tipping Fee Pass-Through Analysis

Agency: Midway City Sanitary District
Recipient: Robert Housley, James Eggart
Date: March 30, 2026

Background

Midway City Sanitary District (District) engaged IB Consulting to perform a comprehensive cost-of-service study in 2022 to update its residential solid waste rates. A Public Hearing was held on June 21, 2022, establishing new solid waste rates for Fiscal Years 2022-2023 (FY 2023) through FY 2027 (Rate Setting Period). The updated rate schedule included 3% annual increases to cover the District's anticipated revenue requirements over the Rate Setting Period. Part of the District's revenue requirements included tipping fees to Orange County Waste & Recycling (OCWR) for disposal at the Orange County (OC) Landfills. The OCWR tipping fee makes up a portion of the residential solid waste collection fees paid by the District's customers. At the time of the rate study, the OC Landfill tipping fee was \$38.34 per ton for FY 2023, and the adopted rate schedule allowed for annual tipping fee increases up to 3%.

However, the current Waste Disposal Agreement (WDA) between the District and OCWR expires, on or before June 30, 2026, and a new successor agreement has been approved. The new Waste Infrastructure System Enterprise (WISE) agreement will increase landfill tipping fees to \$67.00 per ton in FY 2027, a projected \$74.00 per ton in FY 2028, and \$81.00 per ton in FY 2029. Thereafter, the WISE Agreement provides for tipping fees to increase pursuant to an inflationary formula, subject to adjustments for certain circumstances. These tipping fee increases are not currently reflected in the District's residential solid waste collection fees.

During the cost-of-service study, the revenue requirement for solid waste disposal services was determined over the 5-year rate study period. The revenue requirement captured operating and maintenance expenses, including salaries, benefits, utilities, tipping fees, repairs, and other general costs. Annual unit rates per Equivalent Dwelling Unit (EDU) were then developed for residential solid waste customers based on the number of EDUs assigned to each parcel. In addition, the study evaluated and developed a separate fee for additional cart requests beyond the standard three-cart system. Additional carts are collected simultaneously with the existing three-cart collection routes and do not require additional staffing or route modifications. Accordingly, the additional cart fee reflects the marginal cost of providing the cart and associated disposal impacts. This approach provides a clear connection between the costs incurred and the total customers served, resulting in a cost-based rate structure in compliance with Proposition 218. Table 1 shows the noticed residential solid waste rates and the additional cart fee for the rate study period.

Table 1: FY 2023 – FY 2027 Annual Rates

Noticed Annual Rates						
Service Line		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Residential Solid Waste	\$/EDU	\$189.99	\$195.69	\$201.57	\$207.62	\$213.85
Additional Cart Fee	\$/cart	\$36.96	\$38.07	\$39.22	\$40.40	\$41.62

As mentioned above, in the previous cost-of-service study, residential solid waste rates and additional cart fees increased each year by 3% and included projected tipping fees for residential solid waste disposal at the OC Landfills. Table 2 shows the projected tipping fees embedded in the residential solid waste rate schedule (i.e., increased by 3%) from the cost-of-service study, and the actual fees charged by OCWR in each fiscal year.

Table 2: FY 2023 – FY 2027 Tipping Fees

Tipping Fees (Solid Waste - Black Cart)						
Projected Fees		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
OC Landfill Rate (Projected)	\$/ton	\$38.34	\$39.50	\$40.69	\$41.92	\$43.18
OC Landfill Rate (Actual)	\$/ton	\$38.34	\$41.31	\$42.65	\$43.76	\$67.00

Because the current adopted residential solid waste rate schedule did not anticipate these levels of increases, the District will not generate sufficient revenue to cover FY 2027 disposal expenses. To address this funding gap in FY 2027 and beyond, the District intends to propose adjustments to the District’s solid waste collection fees to pass through the FY 2027 tipping fee increase and to authorize automatic annual pass-through adjustments pursuant to Government Code Section 53756 for future tipping fee increases. If the District does not adopt the proposed adjustments to pass through the anticipated future tipping fee increases by OCWR, it will not be able to fully recover its costs for providing solid waste collection services to its residential customers.

Tipping Fee Analysis

For FY 2024 through FY 2026 of the cost-of-service study, the projected tipping fees are within a couple of dollars of the actual cost. However, there will be a significant increase in FY 2027 due to the adoption of the WISE agreement. As a result, the District is no longer able to cover the shortage through reserves and must increase rates to match the costs it is incurring. The following steps were utilized in developing the pass-through amount for FY 2027:

1. Calculated the difference between the projected and actual OC Landfill tipping fees.
2. Multiplied that difference by the projected black-cart tonnage for FY 2027 to determine the total additional cost.
3. Divided the total additional cost by the projected number of EDUs to determine the pass-through rate.

Table 3 illustrates steps 1 through 3 above to derive the incremental pass-through per residential solid waste EDU.

Table 3: FY 2027 Pass-Through Analysis

Pass-Through Analysis			
Step #	Pass-Through (\$/EDU)	FY 2027	
Tipping Fees (Solid Waste - Black Cart)			
	OC Landfill Rate (Actual)	\$/ton	\$67.00
	OC Landfill Rate (Projected)	\$/ton	\$43.18
1	Δ in \$/ton		\$23.82
2	× Projected Solid Waste (Black Cart) Tonnage		23,789
	Annual Δ Tipping Fees		\$566,654
3	÷ Projected EDUs		20,510
	Incremental Increase per EDU		\$27.63

Automatic Pass-Through Adjustments

The Ordinance adopted by the District in 2022 did not include a pass-through provision allowing the District to recover any increases above the assumed tipping fees charged by OCWR. Therefore, to ensure compliance with Proposition 218, the District must hold another Public Hearing to authorize the pass-through of future tipping fee cost increases above those reflected in the current rates. A new Proposition 218 Notice must be mailed to each record owner of each parcel at least 45 days prior to the Public Hearing. If there is no majority protest against the proposal, the District may pass through the additional tipping fee increases for the next five years.

For any future increases in tipping fees, the pass-through provision will authorize the District to make automatic annual adjustments to residential solid waste collection fees and additional cart fees to pass through actual increases or decreases in landfill tipping fees, without holding a public hearing each year. The annual tipping fee pass-through adjustments will be calculated based on the actual changes in tipping fees per ton paid by the District, projected tons of solid waste collected and disposed of at landfills, and the projected total number of EDUs. Before implementing the increased fee through an automatic adjustment, the District must give notice at least 30 days before the adjustment's effective date.

Conclusion

The initial solid waste collection fee adjustment and authorization for automatic annual pass-through adjustments must go through the Public Hearing proceedings as outlined in Proposition 218. However, subsequent pass-through adjustments may be automatically implemented under Government Code – Section 53756 without holding another Public Hearing, provided that:

1. Any increase in rates shall not exceed the costs of providing service.
2. The District shall provide all customers a minimum 30-day written notice prior to implementing pass-through adjustments.

The residential solid waste rate for FY 2027 will be the current noticed rate (Table 1) plus the pass-through adjustment (Table 3) and will reflect the updated cost of providing services to each parcel. Table 4 shows the proposed rate per EDU for FY 2027.

Table 4: FY 2027 Proposed Residential Solid Waste Rate (\$/EDU)

FY 2027 Proposed Annual Rates (\$/EDU)	
Noticed + Pass-Through	FY 2027
Noticed Residential Solid Waste Rate	\$213.85
Pass-Through Adjustment	\$27.63
Adjusted Residential Solid Waste Rate (\$/EDU)	\$241.48

The additional cart fee for FY 2027 will be the current noticed rate (Table 1) plus one-third of the EDU pass-through rate (Table 3) and will reflect the updated cost of providing service. Table 5 shows the proposed updated additional cart fee for FY 2027.

Table 5: FY 2027 Proposed Additional Cart Rate (\$/Cart)

FY 2027 Proposed Annual Additional Cart Fee (\$/Cart)	
Noticed + Pass-Through	FY 2027
Noticed Additional Cart Fee	\$41.62
Pass-Through Adjustment (1/3 of an EDU)	\$9.21
Adjusted Additional Cart Fee (\$/Cart)	\$50.83

For FY 2028 through FY 2031, the annual tipping fee pass-through adjustments will be calculated based on the actual changes in tipping fees per ton paid by the District, projected tons of solid waste collected and disposed of at landfills, and the projected total number of EDUs.



COUNTY OF ORANGE

Waste & Recycling

Our Community. Our Commitment.

TRASH RATE SURVEY

2025

CITY	RESIDENTIAL RATE	COMMERCIAL RATE	HAULER	
Aliso Viejo	\$ 25.51	\$ 149.89	CR&R	
Anaheim	\$ 29.47	\$ 218.73	Republic Services	
Brea	\$ 31.27	\$ 192.44	Republic Services	
Buena Park	\$ 26.11	\$ 186.52	EDCO	
Costa Mesa	\$ 29.88	Franchise Hauler List	Costa Mesa Sanitary District	
Cypress	\$ 25.25	\$ 174.20	Valley Vista Services	
Dana Point	\$ 26.13	\$ 185.72	CR&R	
Fountain Valley	\$ 29.35	\$ 249.82	Republic Services	
Fullerton	\$ 27.97	\$ 239.73	Republic Services	
Garden Grove	\$ 29.74	\$ 238.37	Republic Services	
Huntington Beach	\$ 29.06	\$ 233.05	Republic Services	
Irvine	\$ 24.82	\$ 188.47	Waste Management	
La Habra	\$ 30.10	\$ 182.75	CR&R	
La Palma	\$ 26.32	\$ 169.61	EDCO	
Laguna Beach	\$ 27.00	\$ 229.42	Waste Management	
Laguna Hills	\$ 25.02	\$ 154.00	CR&R	
Laguna Niguel	\$ 24.81	\$ 165.59	CR&R	
Laguna Woods	\$ 24.88	\$ 172.31	CR&R	
Lake Forest	\$ 25.02	\$ 174.79	CR&R	
Los Alamitos	\$ 14.54	\$ 151.70	Universal Waste	
Midway City Sanitary District	\$ 17.30	\$ 146.37	Midway City Sanitary District	
Mission Viejo	\$ 26.84	\$ 184.78	Waste Management	
Newport Beach	\$ 25.49	Franchise Hauler List	CR&R	
Orange	\$ 25.36	\$ 187.93	CR&R	
Placentia	\$ 44.86	\$ 222.66	Republic Services	
Rancho Santa Margarita	\$ 26.21	\$ 169.14	CR&R	
San Clemente	\$ 26.78	\$ 178.90	CR&R	
San Juan Capistrano	\$ 28.15	\$ 178.38	CR&R	
Santa Ana	\$ 27.71	\$ 226.40	Republic Services	
Seal Beach	\$ 24.56	\$ 208.28	Republic Services	
Stanton	\$ 27.09	\$ 196.11	CR&R	
Tustin	\$ 20.66	\$ 151.16	CR&R	
Villa Park	\$ 40.81	\$ 199.88	Republic Services	
Westminster	\$ 17.30	\$ 146.37	Midway City Sanitary District	
Yorba Linda	\$ 34.18	\$ 206.51	Republic Services	
Unincorporated OC:	Area			
Unincorporated Rossmoor	FA1	\$ 24.41	\$ 189.27	CR&R
Unincorporated BP & YL Islands	FA2	\$ 30.27	\$ 214.74	Republic Services
Unincorporated Orange Islands	FA3	\$ 23.29	\$ 189.27	CR&R
Unincorporated OPA/Canyons	FA5 CA-1	\$ 26.40	\$ 302.89	Waste Management
Unincorporated El Modena Islands	FA5 CA-2	\$ 23.29	\$ 189.27	CR&R
Unincorporated North Tustin	FA6	\$ 27.79	\$ 302.89	Waste Management
Unincorporated Emerald Bay	FA7-B	\$ 34.07	\$ 302.89	Waste Management
Unincorporated South County	FA8	\$ 23.88	\$ 219.01	Waste Management
Unincorporated Rancho Mission Viejo	FA9	\$ 24.41	\$ 189.27	CR&R

Residential Rates are based on Single Family standard sets of refuse, recycling, and green waste carts (Monthly fee)

Commercial Trash Rates are based on 3 cubic yard bins (Monthly Fee for 1X/weekly pickup)

*Costa Mesa residential waste collection services are administered by the Costa Mesa Sanitary District

*Newport Beach residential refuse collection is provided by the City and no disposal fees are collected; however, a recycling rate of \$6.39/month per residential unit is included in their municipal bill

*Seal Beach Utility Services provides water and trash collection for residences, the fee for trash collection is included with the water bill

*Westminster residential waste collection services are administered by the Midway City Sanitary District

*BP = Buena Park; YL = Yorba Linda

ORDINANCE NO. 77

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE MIDWAY CITY SANITARY DISTRICT OF ORANGE COUNTY, CALIFORNIA, AMENDING ORDINANCE NO. 73 TO ADJUST CHARGES FOR RESIDENTIAL SOLID WASTE SERVICES TO REFLECT AND PASS THROUGH ADJUSTMENTS TO TIPPING FEES PAID BY THE DISTRICT TO DISPOSE OF SOLID WASTE AT LANDFILLS

WHEREAS, pursuant to the Sanitary District Act of 1923, Health & Safety Code §§ 6400 et seq., the Midway City Sanitary District (“District”) has the authority to acquire, plan, construct, reconstruct, alter, enlarge, lay, renew, replace, maintain, and operate garbage dumpsites and garbage collection and disposal systems, and to adopt ordinances and regulations relating to the provision of solid waste services and facilities; and

WHEREAS, Health & Safety Code Section 5470 et seq. further authorizes the District to adopt fees and charges for the solid waste services and facilities furnished by the District; and

WHEREAS, the District provides curbside solid waste collection services (Curbside Container Service) and related programs to owners and tenants of single-family dwellings, dwelling units within small multi-family residential facilities, and certain other users within the District; and

WHEREAS, on June 21, 2022, in accordance with Proposition 218, the District Board of Directors adopted Ordinance No. 73 adjusting user fee rates for residential solid waste services and adopting findings related thereto; and

WHEREAS, the District intends to ensure that sufficient revenues are collected to adequately manage, operate, and maintain its solid waste facilities and equipment and to continue to provide Curbside Container Service and related programs to District residents and residential property owners; and

WHEREAS, pursuant to the requirements of Proposition 218 adopted by the voters of the State of California in November 1996, the District’s consultant and staff have identified the operational costs and revenue requirements of the District, and have identified the appropriate residential solid waste fee adjustments to cover said operational costs and capital costs of the District; and

WHEREAS, pursuant to the requirements of Proposition 218 the District provided notice of the proposed residential solid waste fee adjustments to the

record owners of each parcel upon which the fees are proposed for adjustment, setting a public hearing for May 19, 2026, and describing the basis upon which the amount of the proposed adjustments were calculated and the reasons for the proposed adjustments in fees; and

WHEREAS, on May 19, 2026, the Board of Directors conducted the public hearing provided for in the Proposition 218 Notice, at which time the Board of Directors heard all objections and protests to the proposed adjustments in solid waste users' fees; and

WHEREAS, the Board of Directors has considered all of the valid written protests received in opposition to the proposed residential solid waste fee adjustments, totaling _____, which failed to constitute a majority of the record owners of the 20,510 parcels subject to the District's residential solid waste services.

NOW, THEREFORE, the Board of Directors of the Midway City Sanitary District does hereby ordain as follows:

SECTION 1. **FINDINGS.** The Board of Directors of the Midway City Sanitary District hereby makes the following findings:

- A. In 2022, the District's consultant, IB Consulting, LLC, conducted a comprehensive Rate Study, which analyzed the District's costs to provide solid waste services and identified the estimated funds necessary to operate, maintain, replace and upgrade the District's solid waste collection system, equipment, and facilities and to maintain adequate reserves. The Rate Study also analyzed the District's cost to service additional residential solid waste carts requested by users of the District's Curbside Container Service and estimated the charge per each additional cart necessary for the District to recover such costs.
- B. Based on the Rate Study prepared by IB Consulting, LLC, on June 21, 2022, the Board of Directors adopted Ordinance No. 73 adjusting solid waste fees for residential solid waste services and adopting findings related thereto.
- C. The Board of Directors hereby reaffirms the findings set forth in Section 1 of Ordinance No. 73.
- D. Ordinance No. 73 provided for annual increases in the residential solid waste fee of three (3) percent beginning July 1, 2022, and continuing through and including July 1, 2026, to cover the District's anticipated revenue requirements over this period.

- E. Part of the District’s revenue requirements include “tipping fees” paid to dispose of residential solid waste collected by the District at landfills. At the time of the Rate Study, the “tipping fee” was \$38.34 per ton for the July 1, 2022, through June 30, 2023 period, and the adopted fee schedule allowed for annual “tipping fee” increases of up to three (3) percent.
- F. Pursuant to the Waste Infrastructure System Enterprise (WISE) Agreement entered into with the County of Orange in 2026, “tipping fees” payable by the District to dispose of the solid waste it collects at Orange County landfills will increase to \$67.00 per ton beginning July 1, 2026, and said “tipping fees” are projected to increase further in future years.
- G. The residential solid waste fees established pursuant to Ordinance No. 73 do not reflect the substantial increases in “tipping fees” anticipated to occur commencing on July 1, 2026, and as a result, the District will not generate sufficient revenue from residential solid waste fees to cover its projected disposal costs beginning July 1, 2026.
- H. The District’s consultant, IB Consulting, LLC, prepared a Tipping Fee Pass-Through Analysis, which analyzed the incremental additional costs to the District to dispose of residential solid waste collected by the District as a result of the anticipated increase in “tipping fees” under the WISE Agreement beginning July 1, 2026, and the estimated increase in the Annual Curbside Solid Waste Collection Fees and Annual Additional Solid Waste Cart Fees necessary for the District to recover such incremental additional costs. The District’s consultant has also recommended that the District authorize automatic pass-through adjustments to the Annual Curbside Solid Waste Collection Fees and Annual Additional Solid Waste Cart Fees pursuant to Government Code section 53756 to pass through actual increases or decreases in “tipping fees” in future years.
- I. The Board of Directors has received the analysis from IB Consulting, LLC.
- J. The Board of Directors has determined the following with regard to the residential solid waste fees and charges for solid waste service established by this Ordinance: (i) the fees and charges are not imposed as a condition of approval of a development project, as defined in California Government Code section 66001; (ii) the fees and charges are established upon a rational basis between the fees charged each customer and the service provided to each customer; (iii) the revenues derived from the fees and charges do not exceed the estimated reasonable cost to provide the capital facilities, equipment and solid waste services for which they are levied; (iv) the revenues derived from the fees and charges shall not be used for any

other purpose than that for which the fees and charges are imposed; (v) the fees and charges do not exceed the proportional cost of the solid waste service attributable to each consumer; (vi) the fees and charges are imposed on solid waste services which are provided to the consumer; and (vii) the fees and charges are not levied for general governmental services.

- K. The Board of Directors has determined that the residential solid waste fees established by this Ordinance are appropriate, represent the estimated revenue needed to adequately finance the operations, capital improvements, equipment, and debt obligations for the District, and will not cause the revenues derived from the fees to exceed the estimated reasonable cost to provide the capital facilities, equipment, and solid waste services for which the fees are levied.
- L. The adoption of this Ordinance and the establishment of such users' fees is statutorily exempt under the California Environmental Quality Act ("CEQA") pursuant to the provisions of Public Resource Code section 21080(b)(8) and Section 15273 of the CEQA Guidelines because, (i) the increased rates and charges are for the purpose of meeting operational and maintenance expenses of the solid waste collection system, meeting financial reserve requirements and needs, and obtaining funds for capital projects and equipment purchases necessary to maintain solid waste collection service within the District, and (ii) the rates and charges constitute the creation of funding mechanism/other governmental fiscal activity which does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

SECTION 2. SOLID WASTE SERVICE FEE ADJUSTMENTS. Based on the Tipping Fee Pass-Through Analysis prepared by IB Consulting, LLC, and pursuant to the provisions of Health and Safety Code Section 5471, effective July 1, 2026, the solid waste service fees established by Section 2 of Ordinance No. 73 are hereby adjusted as follows:

- A. The owner of each parcel of land requesting or required to receive Curbside Collection Service from the District shall pay an annual solid waste collection fee in the following amounts for each unit of service ("EDU"):

	Annual Curbside Solid Waste Collection Fees
	FY 2026/27
Per EDU	\$241.48

- B. In addition to the fee charged pursuant to Subsection A, above, the

owner of each parcel of land requesting the District to provide and service solid waste carts in addition to the solid waste carts provided as part of the basic Curbside Collection Service shall pay an annual fee in the following amounts for each such additional cart:

	Annual Additional Solid Waste Cart Fees
	FY 2026/27
Per Cart	\$50.83

SECTION 3. AUTOMATIC PASS-THROUGH ADJUSTMENTS FOR INCREASES IN TIPPING FEES. In accordance with and pursuant to Government Code Section 53756, beginning on July 1, 2027, and continuing through July 1, 2030, the Annual Curbside Solid Waste Collection Fees and Annual Additional Solid Waste Cart Fees set forth in Section 2 shall be automatically adjusted to account for and pass through the actual increases or decreases in the amount of fees the District is required to pay to dispose of the solid waste it collects from residential customers at landfills (“Tipping Fees”). The amount of any such annual adjustments shall be calculated by the General Manager of the District or his or her designee based on the actual changes in the amount of Tipping Fees per ton the District will be charged, projected tons of solid waste to be collected by the District from residential customers and disposed of at landfills, and the projected number of equivalent dwelling units. Any such automatic adjustments shall not exceed the District’s costs of providing residential curbside solid waste collection services. Data documenting the amount of the increase or decrease in Tipping Fees and the basis for all adjustment calculations shall be made available to the public upon request. The General Manager of the District or his or her designee shall cause notice of any automatic adjustment made pursuant to this Section 3 to be given pursuant to subdivision (a) of Government Code Section 53755, as it may be amended from time to time, and/or other applicable law, not less than 30 days before the effective date of the adjustment.

SECTION 4. COLLECTION. The provisions of Section 3 (Collection) of Ordinance No. 73 shall remain in full force and effect and continue to apply to the adjusted Curbside Solid Waste Collection Fees and Additional Solid Waste Cart Fees established by this Ordinance No. 77.

SECTION 5. EXEMPTIONS AND APPEALS. The provisions of Section 4 (Exemptions and Appeals) of Ordinance No. 73 shall remain in full force and effect and continue to apply to the adjusted Curbside Solid Waste Collection Fees and Additional Solid Waste Cart Fees by this Ordinance No. 77.

SECTION 6. EFFECT ON PRIOR ORDINANCES. Provisions of prior ordinances and resolutions inconsistent herewith are hereby repealed to the extent of such inconsistency. Except as otherwise amended by this Ordinance No. 77, the provisions of Ordinance No. 73 shall continue in force and effect.

SECTION 7. SAVINGS CLAUSE. If any provision of this Ordinance or the application to any person or circumstances is held invalid by court order, the remainder of the Ordinance or the application of such provision to other persons or other circumstances shall not be affected.

SECTION 8. EFFECTIVE DATE. The secretary of the Board of Directors of the District shall certify to the adoption of this Ordinance and shall cause a summary of the same to be published once in a newspaper of general circulation as provided by law, and this Ordinance shall be in full force and effect upon the expiration of one week from the date of such publication.

ADOPTED, SIGNED AND APPROVED this 19th day of May, 2026.

Chi Charlie Nguyen, President

ATTEST:

Sergio Contreras, Secretary

CERTIFICATION

I, Sergio Contreras, Secretary of the Midway City Sanitary District of Orange County, California, do hereby certify that the foregoing Ordinance No. 77 was duly adopted at a regular meeting of the Board of Directors of said District, held on the 19th day of May, 2026, by the following vote of the members of the Board:

AYES: _____

NOES: _____

ABSENT: _____

and I further certify that Chi Charlie Nguyen, as President and Sergio Contreras, as Secretary, signed and approved said Ordinance on the 19th day of May, 2026.

Sergio Contreras, Secretary

(District Seal)

STATE OF CALIFORNIA)
) §§
COUNTY OF ORANGE)

I, Sergio Contreras, Secretary of Midway City Sanitary District of Orange County, California, do hereby certify that the foregoing is a full, true and correct copy of Ordinance No. 77, passed and adopted by the Board of Directors of said District at a regular meeting thereof held on the 19th day of May, 2026.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official Seal of said District this 19th day of May, 2026.

Sergio Contreras, Secretary

(District Seal)

MIDWAY CITY SANITARY DISTRICT

ORDINANCE NO. 77
SUMMARY FOR PUBLICATION

**ADJUSTMENTS TO RESIDENTIAL SOLID WASTE FEES TO
INCLUDE PASS-THROUGH COSTS FROM INCREASED
TIPPING FEES CHARGED BY THE COUNTY OF ORANGE**

EFFECTIVE ONE WEEK AFTER PUBLICATION

On May 19, 2026, the Board of Directors of the Midway City Sanitary District (“District”) adopted Ordinance No. 77 amending Ordinance No. 73 to adjust the District’s charges for residential solid waste services to reflect and pass-through adjustments to tipping fees paid by the District to dispose of solid waste at landfills.

Ordinance No. 77 provides that, effective July 1, 2026, the annual curbside solid waste collection fee for FY 2026-2027 will be increased to \$241.48, and the annual additional solid waste cart fee for FY 2026-2027 will be increased to \$50.83.

Ordinance No. 77 also provides that, in accordance with and pursuant to Government Code Section 53756, beginning on July 1, 2027, and continuing through July 1, 2030, the annual curbside solid waste collection fee and the annual additional solid waste cart fee shall be automatically adjusted to account for and pass through the actual increases or decreases in the amount of fees the District is required to pay to dispose of the solid waste it collects from residential customers at landfills.

Ordinance No. 77 also provides that the provisions of Section 3 pertaining to Collections and Section 4 pertaining to Exemptions and Appeals of Ordinance No. 73 shall remain in full force and effect and continue to apply to the adjusted curbside solid waste collection fees and additional solid waste cart fees established by Ordinance No. 77.

A certified copy of Ordinance No. 77 is posted in the office of the Clerk of the Board located at 14451 Cedarwood Street, Westminster, CA 92683.

For additional information, contact the District at (714) 893-3553.

I, Sergio Contreras, Secretary of the Midway City Sanitary District of Orange County, California, do hereby certify that Ordinance No. 77 was duly adopted at a regular meeting of the Board of Directors of said District, held on the 19th day of May, 2026, by the following vote of the members of the Board:

Ayes:
Noes:
Absent:

Sergio Conteras, Secretary

2026 MCSD Meeting Calendar

APRIL						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY						
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10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30/31

JUNE						
S	M	T	W	T	F	S
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14	15	16	17	18	19	20
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28	29	30				

JULY						
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26	27	28	29	30	31	

AUGUST						
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER						
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27	28	29	30			

OCTOBER						
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25	26	27	28	29	30	31






NOVEMBER						
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29	30					


DECEMBER						
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		


JANUARY 2027						
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17	18	19	20	21	22	23
24	25	26	27	28	29	30/31


FEBRUARY 2027						
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

MARCH 2027						
S	M	T	W	T	F	S
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

-  Board Meeting
-  Legislative & Public Affairs Outreach Meeting
-  Calendar Committee Meeting
-  Franchise Committee Meeting
-  Special Board Meeting

-  **Community Events**
- 2/14 District Open House
- 2/21 WM Tet Parade
- 4/30 WM Black April Remembrance
 - ISDOC Qrtly Meeting (1/29, 4/30, 7/30, 10/29)
 - Clean-up and/or Shredding event

-  **Conferences/Special Events**
- 1/14-16 CASA Winter Conference
- 3/18 SDRMA Spring Education Day
- 4/07-08 CSDA Special Dist. Legislative Days
- 5/11-14 Special Dist. Leadership Academy
- 6/29-30 CSDA GM Leadership Summit
- 8/24-27 CSDA Annual Conference
- 9/14-16 Special Dist. Leadership Academy

-  **Holiday - District Closed**
- 1/01 New Year's Day
- 2/16 President's Day
- 5/25 Memorial Day
- 7/04 Fourth of July
- 9/07 Labor Day
- 11/26 Thanksgiving Day
- 12/25 Christmas Day