

Leadership in Action



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Director's

Advancing sustainability with SB 1383 compliance, renewable energy projects, and innovative waste solutions.



Message

Hi, I'm Tom Koutroulis, Director of OC Waste & Recycling. We continue steady progress building on the visionary work started in the 1940s to address the waste disposal needs of a growing population. With over 3.2 million residents and evolving legislative, regulatory, and environmental challenges, we recognized the traditional waste management model is no longer sufficient. The past six years have marked significant change for us, and 2024 is no different.

We've successfully achieved our second straight year of SB 1383 compliance, ensuring organic waste recycling for both residential and commercial sectors in unincorporated Orange County. Through our three OC Greenery operations, we exceeded the County's mandated organic waste procurement targets and repurposed 40,000 tons of compost and mulch for community use. We also increased critical partnerships to expand compost and mulch markets regionally, which is the foundation for a sustainable, circular economy for these products.



OC Waste & Recycling achieved its second straight year of SB 1383 compliance, repurposing 40,000 tons of compost and mulch for community use.



One notable milestone was the start of negotiations for the Waste Infrastructure System Enterprise (WISE) agreement with our 34 cities and special district partners. This agreement will provide long-term solutions for this new age of SB 1383 compliance, waste disposal, recycling, and local infrastructure.

We also advanced Phase 2 of our Organics to Renewable Natural Gas and Energy pathway (ORNGE) with plans to develop two Renewable Natural Gas (RNG) facilities, one at Frank R. Bowerman Landfill and another at closed Coyote Canyon Landfill. These facilities will convert landfill gas to RNG for use in SoCalGas pipelines, supporting renewable energy goals and emissions reduction and management.



In 2024, OC Waste & Recycling advanced Phase 2 of the Organics to Renewable Natural Gas and Energy pathway, planning two facilities to convert landfill gas into renewable natural gas (RNG).

Additionally, OC Waste & Recycling is enhancing its organics operations with more efficient composting processes and food recycling capabilities. We are collaborating with the OC Sanitation District and wastewater treatment facilities to establish regional standards for Source Separated Organics (SSO) programs to further support cities. Every day, our team explores new resource recovery opportunities for optimized use of landfill space, new technologies and material recovery options to be a leading example as a world-class operation.



In 2024, the Board of Supervisors approved 39 new positions for the department, we expanded in-house expertise through training, and formalized an internal reorganization to ensure a new era of compliance, safety, and operational excellence. Capital improvement projects at Frank R. Bowerman and Prima Deshecha landfills are progressing to optimize landfill space and recovery efforts.

Most importantly, our commitment extends to state and federal advocacy. The County initiated its own Preliminary Climate Action Plan and pursued \$25M in federal Climate Pollution Reduction Grant funding for Smart Landfilling technologies. While we didn't secure the grant, we remain dedicated to securing funding for these technologies, which will protect public health and the environment across 20 closed and three active landfill sites.



Our efforts are being recognized. In October, the U.S. Environmental Protection Agency (EPA) invited OC Waste & Recycling as the only municipal landfill operator to contribute to discussions on industry changes, and we also met with the California Air Resources Board (CARB) in December. These efforts are complimented by numerous tours and pilot demonstrations, showcasing our innovative programs to residential, industry, and international audiences.



Our agency remains committed to driving positive change in the waste and recycling industry. We are grateful for the ongoing support of our partners, legislators, and industry leaders. Thank you for being part of this journey.

A handwritten signature in black ink, appearing to read 'Tom'.

Tom Koutroulis

DIRECTOR, OC WASTE & RECYCLING

Our



Organization

Mission



The mission of OC Waste & Recycling is to provide waste management services, protect the environment, and promote recycling in order to ensure a safe and healthy community for current and future generations.

Vision



A landfill and resource recovery system that safely manages waste, recycles resources and protects the environment for Orange County residents and businesses.

OC Waste & Recycling serves the County's waste disposal needs by providing waste management services, operating public landfills, protecting the local environment, investing in renewable energy enterprises and promoting recycling in order to ensure a safe and healthy community.

The department provides essential public services for residents and businesses in the County's 34 cities and unincorporated areas. Our three active landfills reflect environmental engineering at its best.

OCWR currently operates greeneries in Irvine, San Juan Capistrano and Brea, co-located at each of the three active landfill sites. The full-circle recycling program starts with curbside residential collection of green and organic waste that is turned into high-quality compost and mulch. These products are then given back to the community as a free resource to enrich gardens and landscaping. Composting helps reduce greenhouse gasses and preserves future landfill capacity.

Our renewable energy program manages the beneficial reuse of landfill gas through power-generation partnerships that produce more than 378,000,000 kWh of electricity in 2024. This is enough energy to power almost 48,000 homes in Orange County.

In 2024, OCWR, reduced total operational greenhouse gas (GHG) emissions by 22,300 metric tons of carbon dioxide equivalent.



Our state-of-the-art facilities are among the largest in the state and annually receive more than 5 million tons of solid waste. They include:

OLINDA ALPHA
LANDFILL

Brea





FRANK R.
BOWERMAN
LANDFILL

Irvine

PRIMA DESHECHA
LANDFILL

San Juan Capistrano



The department operates four free Household Hazardous Waste Collection Centers for residents.

To serve the public directly, the department also operates four Household Hazardous Waste Collection Centers in Irvine, Anaheim, Huntington Beach and San Juan Capistrano. The centers are free of charge to Orange County residents and provide a convenient way for residents to dispose of household hazardous waste, including common household chemicals, paint, and electronic waste such as computer monitors and batteries.

Board of Supervisors

EFFECTIVE JANUARY 2025



Doug
Chaffee

CHAIRMAN
FOURTH DISTRICT



Katrina
Foley

VICE CHAIR
FIFTH DISTRICT



Janet
Nguyen

FIRST
DISTRICT



Vicente
Sarmiento

SECOND
DISTRICT



Donald P.
Wagner

THIRD
DISTRICT

Waste Management Commission

EFFECTIVE MARCH 2025

Officers

Commissioners

FIRST DISTRICT SECOND DISTRICT



Ted Bui*
CHAIR / FIRST DISTRICT



Christine Marick*
VICE CHAIR / FOURTH DISTRICT



Gracey Van Der Mark



Gloria Alvarado



Arianna Barrios*



Lee Fink

THIRD DISTRICT

FOURTH DISTRICT



Isabell Kerins



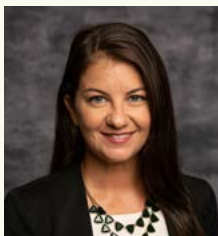
Rajat Khurana



Janice Lim*



Bethany Ring



Tamara Wallace

FIFTH DISTRICT



Kelly Golden



Joe Soto



John Taylor*



David J. Shawver*
AT LARGE



Jennifer Cervantez*
CITY MANAGER REPRESENTATIVE



Thomas D. Koutroulis
OC WASTE & RECYCLING DIRECTOR

Our Leadership



OCWR Leadership Team

Top (L to R): Julian Sabri, Compliance Support Deputy Director; and Tom Koutroulis, OCWR Director
Middle (L to R): Hany Ahmed, South Region Deputy Director; Lisa Smith, Business Services & External Affairs Deputy Director; and Jeff Southern, Safety & Operational Procedures Deputy Director
Bottom (L to R): David Tieu, Central Region Deputy Director; Tara Tisopulos, Sustainability Deputy Director; and Jorge Hernandez, North Region Deputy Director

2024



Accomplishments

01

Launched Waste Infrastructure System Enterprise (WISE) agreement negotiations

02

Held seven public forums throughout the County to introduce the Preliminary Climate Action Plan (PCAP) and collect input from the community

03

Successfully completed PCAP and presented to the Board of Supervisors in September 2024

04

Exceeded the 2024 SB 1383 Recovered Organic Waste Procurement target for unincorporated areas

05

Advanced Phase 2 of our Organics to Renewable Natural Gas and Energy pathway (ORNGE) with plans to develop two Renewable Natural Gas (RNG) facilities at FRB and closed Coyote Canyon Landfill

06

Implemented the organics feasibility study recommendations on siting co-digestion and anaerobic digestion facilities

07

Implemented commercial-scale operations for Valencia Greenery composting at Olinda Alpha Landfill in Brea

08

Ongoing pursuit of environmental clearances and employed new technology for transitioning windrow composting to Covered Aerated Static Pile (CASP) technology at OC Greeneries

09

Completed manure and stable bedding composting operations at Capistrano and Bee Canyon greeneries

10

Implemented new Employee Development Program

11

Continued focus on market expansion and outflow of compost and mulch from OC Greeneries into our communities and educating about the importance of organics recycling



12

Launched Safety Recognition Program and initiated mentoring phase towards Voluntary Protection Program (VPP) certification

13

Implemented of OCWR's Integrated Management System (IMS) and data analysis to report on the performance of OCWR projects and initiatives

14

Completed construction of FRB's \$54M Phase VIIIA Groundwater Protection Project

15

Began construction of FRB's Sewer Line and Water Treatment System Project

16

Continued construction of Prima's \$88M Zone 4 Phase A Project





17

Completed CASP system designs for OC Greeneries

18

Employed new drone technology pilot programs to detect methane emissions

19

Completed construction of Prima's new Acceleration and Deceleration Lane Project

20

Continued collaboration with OC Public Works on the final design of Los Patrones Parkway Extension Project in San Juan Capistrano

21

Continued to build a Reliability Maintenance Planning (RMP) culture that focuses on proactive maintenance of critical assets associated with solid waste management systems

22

Implemented Project Management Office (PMO) Manual to improve OCWR's project success rates, ensuring strategic alignment, optimizing resources, enhancing communication, increasing organizational efficiency and driving cost savings

Operational



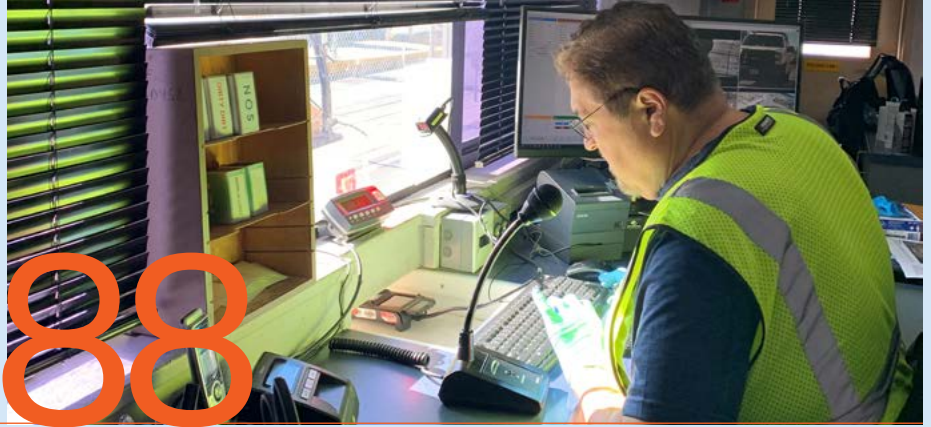
Highlights

509,540

HOURS RECORDED BY OCWR
EMPLOYEES

5,144,059

TONS OF BURIED WASTE



788,888

TOTAL FEE BOOTH TRANSACTIONS

15,034

TONS OF TOTAL RECYCLED ORGANIC WASTE PRODUCT DISTRIBUTED

39,128

TONS OF RECYCLED ORGANIC WASTE FOR COMPOSTING



99,255

TOTAL OPERATIONAL HOURS OF HEAVY EQUIPMENT

49,677

CALLS HANDLED AT HQ
RECEPTION

702,915

TONS OF SOIL RECEIVED

446

ACRES OF HABITAT
MAINTAINED



808,480

TONS OF ASPHALT RECEIVED



33,414

TOTAL MATTRESSES
RECOVERED



3,174

TONS OF SCRAP METAL
RECOVERED

7,976,391

TOTAL POUNDS OF HOUSEHOLD HAZARDOUS WASTE
(HHW) COLLECTED AT HHW CENTERS



29,574,151

MEDIA & EDUCATIONAL
OUTREACH TOUCHPOINTS

1,184

LANDFILL TOUR GUESTS

750,317

TOTAL SOCIAL MEDIA
IMPRESSIONS

Flagship



Initiatives

01.

Driving Innovation

Smart Landfilling

Building on legislative mandates like Assembly Bill (AB) 939 and Senate Bill (SB) 1383, OCWR is expanding waste infrastructure with regional organic processing facilities and advanced composting technologies, including Covered Aerated Static Piles (CASP).

As part of Phase 2, the Smart Landfill Program (SLP) integrates Best Available Technology (BAT) to optimize landfill operations with real-time emissions monitoring, increased landfill gas-to-energy conversion, and enhanced organics throughput. This strategic initiative supports Orange County's waste management goals, reduces greenhouse gas emissions by 10-15%, and lays the foundation for future advancements, such as anaerobic digestion and renewable energy production. With a clear roadmap, OCWR is committed to implementing a sustainable and efficient waste system that serves generations to come.



OCWR is redefining waste management with the Smart Landfill Program (SLP), an innovative system designed to enhance resource recovery and reduce environmental impacts.



Project Management Office (PMO)

Project Management Institute (PMI) standards, focuses on aligning PMO functions and processes with organizational goals. It leverages PMI's guidance for PMO development and benefits realization, ensuring value delivery through improved project performance, strategic alignment and the successful completion of projects on time and within budget.

Reliability Maintenance Planning (RMP)

The RMP aims to establish and deploy effective maintenance strategies and programs to protect OCWR's assets associated with solid waste management systems through reducing unplanned downtimes, optimizing operational efficiencies, and improving cost effectiveness.



Organics to Renewable Natural Gas and Energy Phase 2

OC Waste & Recycling continues it's steadfast efforts towards Phase 2 of regional infrastructure enhancements.



02.

2024 Awards



NACo

NACo -- Community & Economic Development for SB 1383 Procurement



Sustain SoCal

Sustain SoCal -- Sustainable Government of the Year Award

03.

Contract Negotiations

WISE Agreement: Preparing for a Sustainable Future

For decades, Orange County jurisdictions have benefited from Waste Disposal Agreements (WDAs) that ensure essential public services such as reasonable rates, disposal guarantees, and importation revenue sharing. However, the current WDAs are set to expire on June 30, 2025, and OCWR is transitioning to a new Waste Infrastructure System Enterprise (WISE) Agreement.



The 10-year commitment will provide advanced waste disposal services.



The WISE Agreements will consolidate services under one inclusive disposal rate, continue importation revenue sharing, and maintain environmental and indemnification protections, ensuring a seamless transition for jurisdictions while supporting the needs of Orange County residents and businesses.

04. Sustainability & Opportunity



Building a Greener Future

In 2024, OCWR took significant strides toward advancing sustainability and addressing climate challenges on behalf of Orange County. As part of its first Climate Action Legislative Advocacy trip to Sacramento, OCWR supported the Climate Bond initiative, which successfully advanced to the November ballot and was ultimately approved by voters.

As part of the County's first step in preparing its own Climate Action Plan, OCWR developed its first ever countywide greenhouse gas baseline inventory, providing a critical foundation for climate planning. Through public forums, OCWR engaged communities to shape the Climate Action Plan (CAP), finalized six key sectors, and released the draft CAP for public review and feedback. The CAP was presented in preliminary form to the Board of Supervisors in September.

OCWR continues to pursue any and all funding sources available for climate-related programs and innovations, including Proposition 4 funds, inflation reduction act tax credits, energy efficiency programs, and grant opportunities. The County is proud to have participated on the Steering Committee for the Climate Pollution Reduction Grant - a regional effort that secured the largest grant in EPA history - \$500M for the Air Quality Management District's (AQMD) four-county jurisdiction. These funds are critical to addressing climate impacts and allowing the region to advance clean innovations.



05.

Raising the Bar

Advancing Safety Through the Voluntary Protection Program (VPP)

OCWR is proud to continue its journey toward achieving VPP recognition, a safety and health management initiative that fosters proactive workplace safety measures and strengthens organizational resilience. VPP is a nationally recognized program that empowers employees and engages management to reduce workplace injuries and illnesses. VPP sites experience up to 70% fewer lost workday injuries compared to similar facilities, fostering a culture of safety, reliability, and enhanced morale. Since 2019, OCWR has made significant progress, including submitting a mentorship application in July 2024 and initiating the mentorship program towards final certification. With plans to submit the formal VPP application in 2025, OCWR remains committed to leveraging leading safety indicators to drive continuous improvement, enhance relationships with OSHA, and unite our organization around a shared goal of excellence in safety, going beyond required standards for landfill operations.

2024 Safety Achievements

- New Equipment Certification Program – ensures operators and maintenance staff receive comprehensive training to meet and exceed industry standards
- Ongoing employee-driven safety task forces dedicated to continuous improvement and professional growth
- 3,904 total employee training hours
- Launched new Employee Development Program

→ **70% fewer lost workday injuries experienced by VPP-certified sites compared to similar facilities.**



Strategic Leadership Drives

06. Organizational Shifts

In 2024, OCWR finalized an internal reorganization to optimize leadership, employee development and standardization programs in support of new and ongoing initiatives. Key changes included Deputy Director leadership spearheading landfill, organics operations, safety, and enhanced standards for the department. In addition, OCWR added 39 positions across all operations, and implemented new training and certification programs to support continued growth.



Deputy Director Leadership – Oversight & Standardization



07. Market Development

OCWR exceeded the 2024 state-mandated procurement requirements for recycled organics waste products, such as compost and mulch, by providing these nutrient-rich byproducts free to our communities. Residents and businesses in these areas now have access to organics recycling services, ensuring food and green waste is recycled rather than buried. OCWR's organics program has not only established critical infrastructure but also achieved the following:

- Diverted 39,128 tons of organic waste from landfills
- Created a circular economy for compost and mulch
- Reduced GHG emissions by 12,254 MTCO₂e
- Contributed to the Healthy Soils Initiative
- California Department of Food and Agriculture registration to pave the way for expanded markets



08.

Collaboration



OCWR continued ongoing working groups with city and jurisdictions to foster collaboration on 2024 efforts towards procurement targets, to support CalRecycle's capacity planning for organics and edible food recovery and to lay the groundwork for multifamily compliance opportunities. OCWR is partnering with Sustain SoCal to host working roundtables focused on multifamily compliance best practices and to bring key players and innovators together for sustainable compliance solutions.

→ **OCWR continued building regional partnerships for compost and mulch applications and procurement opportunities.**



Drivers of



Change

01.

The Why Behind the Work

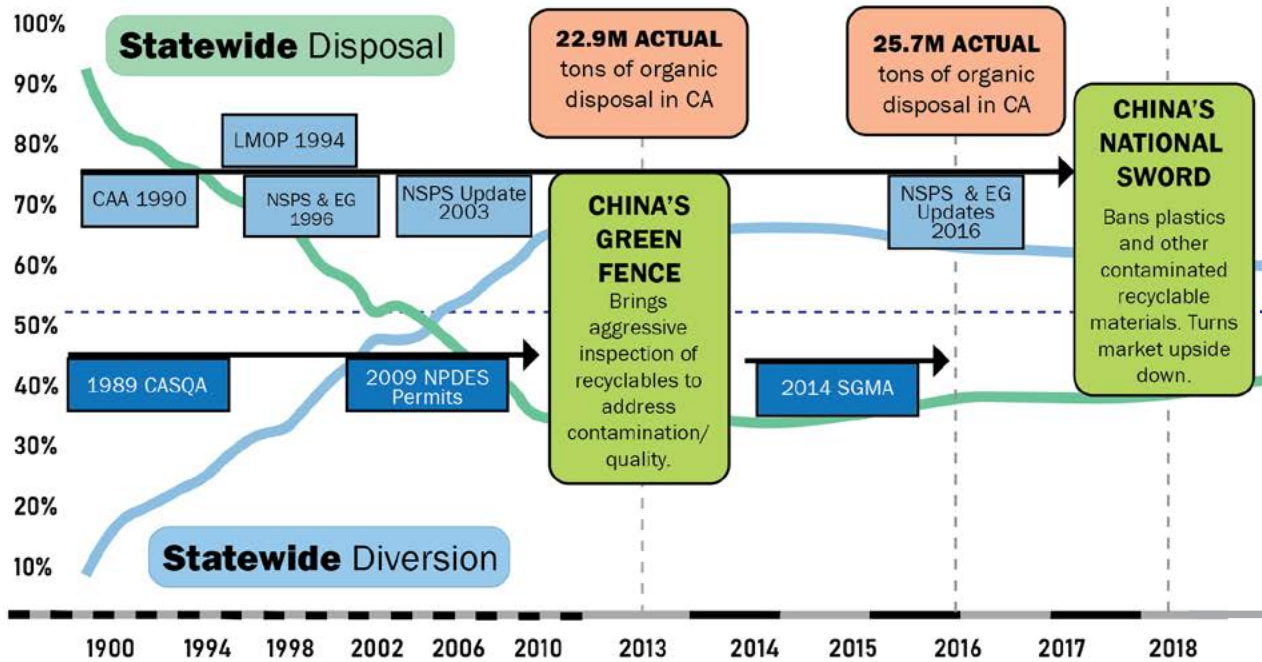
This legislative timeline emphasizes the complexity of our industry and the driving forces behind what we do protecting public health while providing essential waste and recycling services. Since 1925, there have been more than 500 pieces of legislation and regulations impacting what we do. Over 80% of those have been written since 1990. It further demonstrates how these demands outpace our industry's ability to respond to the exponential increase in and combination of:



OCWR's strategic initiatives aim to streamline the chaos and bring regional solutions to our partners in preparation for the long-term future of these services for generations. With additional challenges looming for management of other environmental disruptors, such as PFAS (polyfluoroalkyl substances), additional change is headed our way.

- Recycling market implosions
- Increased legislation written and passed to increase diversion
- Increased regulatory standards for emission reductions
- Increased management of water quality
- Increased mitigation measures for habitat

Industry Trend & Timeline



1989

AB 939 passes

CA Integrated Waste Management Act requires all jurisdictions to divert 50% of waste from landfills.

2011

AB 341 passes

Commercial recycling; requires 75% diversion by 2020.

2014

AB 1826 passes

Commercial organics recycling; requires statewide commercial recycling 75% goal by 2020.

2016

SB 1383 passes

Methane reduction and edible food recovery. Recover 20% of edible food by 2022; enforcement begins in 2024.

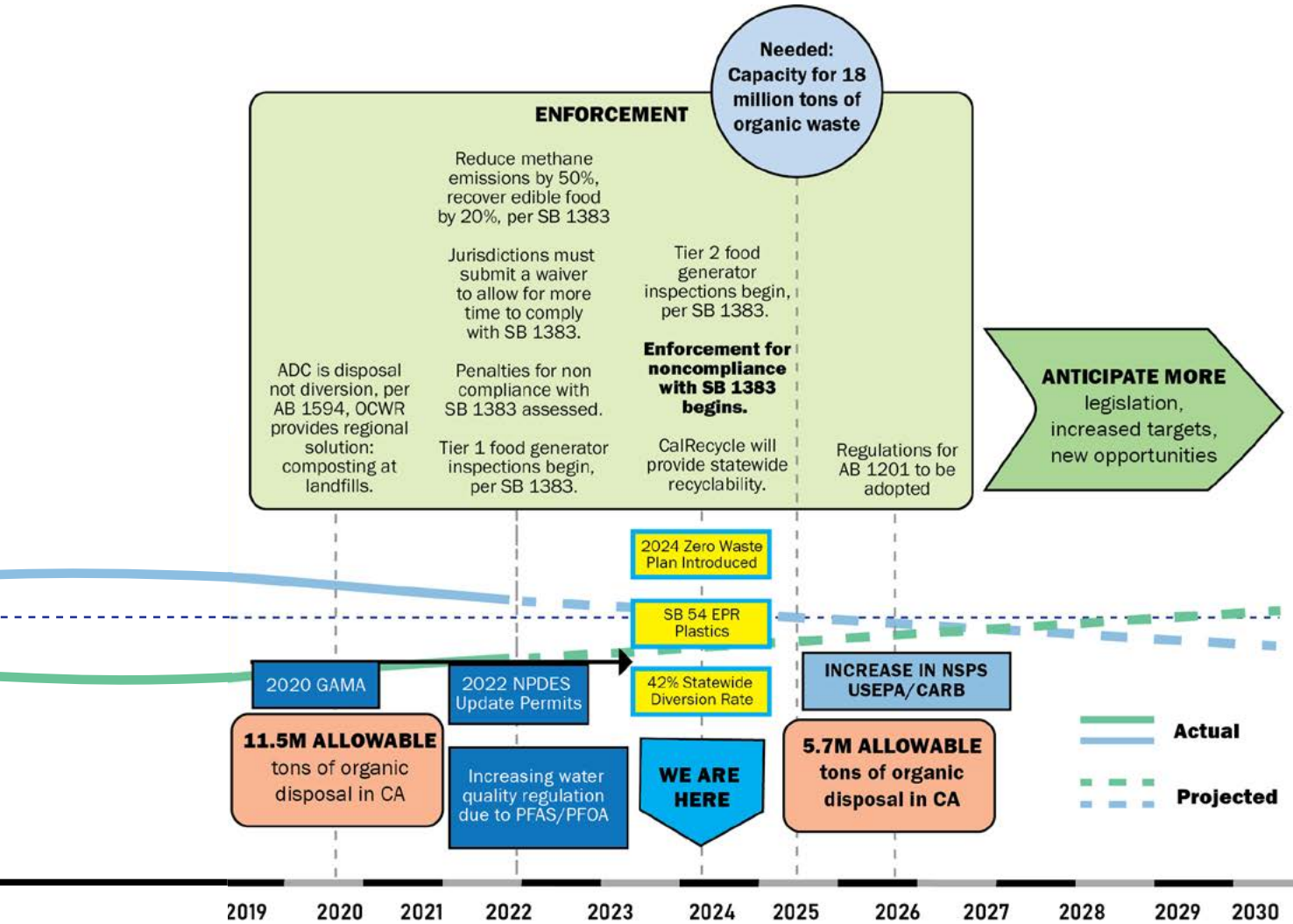
Increasing Landfill Emissions Regulation

CAA = Clean Air Act
LMOP = Landfill Methane Outreach Program
NSPS = New Source Performance Standards
EG = Emission Guidelines

AB 1594 passes

Eliminates diversion credit for green waste; changes status of PGM to disposal.

CASQA = California Stormwater Quality Association
NPDES = National Pollution Discharge Elimination System
SGMA = Sustainable Groundwater Management Act
GAMA = Groundwater Ambient Monitoring and Assessment Program
STORMS = Strategy to Optimize Resource Management of Storm Water



2021

SB 619 passes

March 1, 2022, jurisdictions who met certain conditions were allowed to come into SB 1383 compliance without being subject to penalties by CalRecycle.

AB 1201 passes

Prohibits sale of plastic products labeled as "compostable" or "home compostable" unless product meets ASTM compostability standard by January 1, 2026.

SB 343 passes

Beginning January 1, 2024, only products meeting statewide recyclability criteria can utilize the chasing arrows symbol.

2022

AB 1985 passes

Implemented delayed enforcement for procurement targets and phased in organics procurement targets (35% on or after Jan. 1, 2023, 65% on or after Jan. 1, 2024, & 100% on or after Jan. 1, 2025).

AB 1857 passes

Repeals the provision authorizing the inclusion of the diversion through transformation.

SB 54 passes

Prohibits producers of single-use, disposable packaging or single-use, disposable food service ware products from offering for sale, distributing or importing in or into the state.

2024

SB 54 Plastic Pollution Prevention & Packaging Producer Responsibility Act

Compostable plastics standards & language adoption.

Key legislation milestones

02.

Shaping the Future

Legislative Industry Impacts

Legislation has become a key driver of transformation within the waste and recycling industry, with hundreds of new bills passed in the past decade. Recent laws, including Assembly Bill (AB) 1594, AB 1826 and Senate Bill (SB) 1383, have placed a strong emphasis on diverting organic waste from landfills. These regulations have reshaped landfilling operations and redefined how everyone from municipalities to residents and businesses statewide manage waste. In response, OCWR has adopted a leadership role, embraced these regulations and expanded its operations to serve our regional needs. OCWR shares best practices and innovative technologies to proudly set industry standards both statewide and nationally.



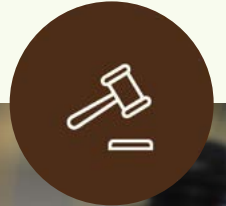
OCWR is setting statewide and national industry standards through best practices and innovative technologies.



03.

Advocacy in Action

- Tracked 77 bills in the 2024 legislative cycle, 24 of which were signed into law
- Sought first-time Board of Supervisor support for legislative initiatives impacting our industry
- Joined the Solid Waste Association of North America (SWANA) California Chapters Legislative Task Force (LTF)
- First-time participants in Sacramento lobby days to align OCWR initiatives with evolving state mandates



- Met with California Air Resources Board (CARB) and U.S. Environmental Protection Agency (EPA) on emerging technologies feedback for Smart Landfill Program and drone technologies piloted by OCWR
- Hosted Californians Against Waste tour highlighting County landfill best practices
- Ongoing collaboration with Sustain SoCal and CalRecycle sharing regional innovation and progress
- Hosted the Association of Compost Producers (ACP) at Frank R. Bowerman Landfill
- Joined SoCal Regional Energy Network Advisory Board

Education



& Grants

01.

CalRecycle Grant Opportunities



\$181,119

Local Assistance Grant / Food Scrap Pails, Compost Bags and Wattles

The OWR1 SB 1383 Local Assistance Grant ended on November 1, 2024, after supporting our organics recycling programs through the distribution of more than 9,910 food scrap pails with a how-to-use educational video. The grant also paid for compost bags and wattles, sample compost bags for marketing purposes, and monitoring software.

\$350,165

SB 1383 Local Assistance Grant / Compost Training and New Equipment

Awarded on February 26, 2024, the OWR4 SB 1383 Local Assistance Grant supports OCWR's organics recycling programs. Grant funds are being used for compost training provided by the Compost Council Research & Education Foundation, new organics operations equipment and related materials.



\$150,000

Edible Food Recovery Grant / John Wayne Airport Food Recovery Program

OCWR and John Wayne Airport used grant funding to implement an edible food recovery program that takes unused, edible food from airport vendors and places meals into the hands of the food insecure.



\$50,000

HD41 HHW / Marine Flare Collection Event

OCWR partnered with Clean Harbors and City of Newport Beach to host a marine flare collection event on June 22, 2024. The grant-funded event collected 490 expired marine flares.



02. In the Community

Building Awareness Through Educational Outreach

Through partnerships with community leaders including the Anaheim Ducks Hockey Club, Angels Baseball, Discovery Cube OC and Orange County Department of Education, OCWR continues to build a strong platform for reaching residents across the county. Regional outreach is a cornerstone of our educational strategies, amplified by programs that engage fans, students and their families but also stretches into the digital space via social media and email campaigns.



01



Angels Baseball

The Angels Adopt A School program held in partnership with Orange County Department of Education sponsored five schools spanning each of the County's Supervisorial Districts. The sponsorship identified educators implementing OCWR's free EcoChallenge curriculum, awarding each respective school a scholarship and assembly visit from an Angels player. The Angels further support OCWR regional messaging through the Angels Kids Club and social media.

02



Anaheim Ducks Hockey Club

The Ducks First Flight Field Trip at Honda Center, held February 27, welcomed nearly 15,000 students from across Orange County to learn about STEAM-based science and recycling. OCWR's partnership with the Ducks also led to the first ever EcoChallenge social media contest, which awarded a grand prize to a local eco-hero educator and more than 600 prizes to environmentally focused educators and students across the County.



03



DiscoveryCube

Discovery Cube OC

Partners for over a decade, OCWR and Discovery Cube OC generate measurable impacts and exposure for waste diversion best practices. The educational activities, programs and promotions both at the Cube and within the community make an impact. Embarking on a new three-year contract that kicked off March 1, OCWR will maintain existing exhibits while sponsoring the Pumpkin Palooza seasonal festival and integrating a new grant program that connects Orange County schools with assembly and field trip opportunities free of charge.

04



Orange County Department of Education

OCWR utilizes cross promotional partnerships to present consistent messaging to residents. Orange County Department of Education and Inside the Outdoors continue to promote and implement standards-aligned curricula free to K-12 educators. In addition to supporting outreach efforts for EcoChallenge, OCDE supports OCWR at events and with shared partners including the Ducks and Angels.



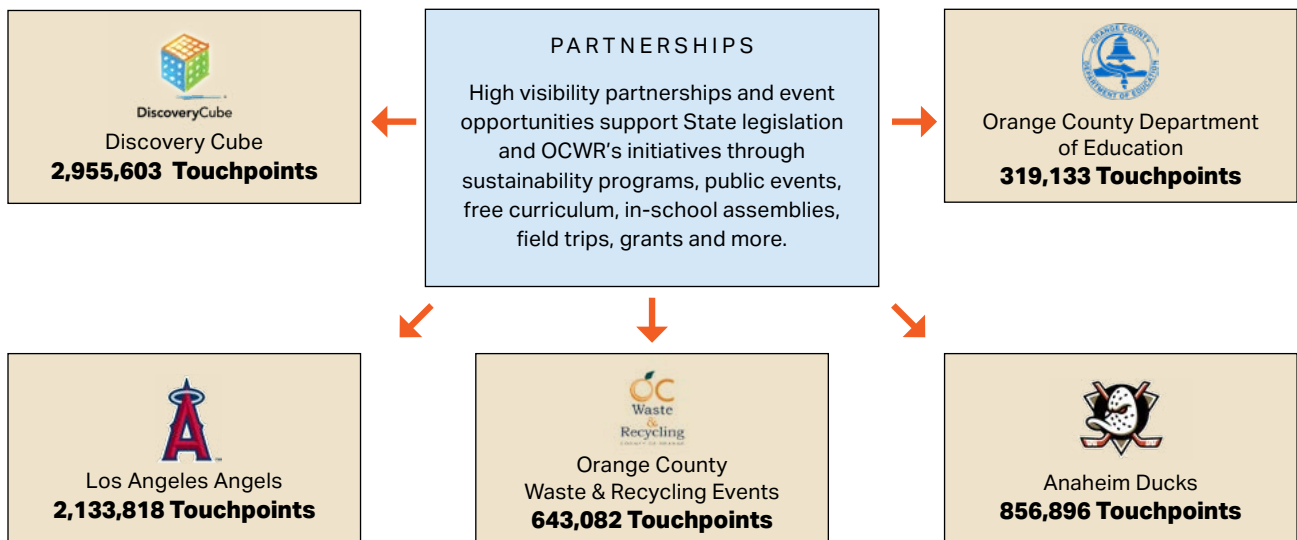
03. Outreach & Events

In the Community

OCWR continues to build a strong platform to reach residents throughout the County. Leveraging community partnerships makes a significant impact, connecting with a wide audience and promoting important legislation and initiatives that span science education, waste diversion, recycling, and environmental awareness.



2024 Total Touchpoints
6,908,532



Ten-Year



Financial Forecast

Highlights of Ten-Year

Financial Forecast

The responsibilities of OC Waste & Recycling (OCWR) for administering Orange County's Disposal and Recycling System for planning long-term disposal capacity: The Department is tasked with implementing a county-wide integrated waste management plan. This includes oversight and management of 20 closed and three active landfills, as well as planning for material recovery and recycling facilities to help preserve landfill capacity. The diversion and compliance requirements are extensive and governed by several key regulations in California. Under AB 939, landfill operators must support jurisdictions in achieving a 50% diversion rate by reducing divertible materials, including organics, accepted for disposal. OCWR is required to report incoming waste volumes and types (PRC § 41821.5), implement waste screening to reject recoverable organics and recyclables (14 CCR § 18984.9), and support infrastructure for landfill diversion (SB 1383; 14 CCR § 18983.1).

Senate Bill 1383 (SB 1383) mandates a 75% reduction in organic waste disposal by 2025, and landfill operators must comply with regulations affecting solid waste facilities, such as measuring and reporting organic waste disposal (Title 14, CCR, Section 18983.1). As required, OCWR discontinued the activities of using organic material as the landfill alternative daily cover (ADC) effective January 1, 2020. Compliance with the various regulations is essential to achieving the state's diversion goals and reducing methane emissions. Failure to comply may result in administrative penalties, compliance orders, and reputational risk.

OCWR is structured as an enterprise fund and is primarily supported by revenues from waste management gate fees charged to customers. OCWR receives no tax revenues or County General Fund contributions to support its operations.

Although landfilling remains an essential public service, the State's disposal requirements have forced the OCWR business model to evolve along with the changing environmental landscape, landfill diversion mandates, and lack of local recycling infrastructure to support new legislation requirements from SB 1383. The Department has started the implementation plan for Waste Infrastructure System Enterprise (WISE), focusing on increased organics operation, source recovery, and renewable energy to support the regional need for organics processing capacity and the County jurisdictions in complying with SB 1383 diversion regulations. Per Board directive and in consideration that waste buried at the landfills is contributing to approximately 87% of the County of Orange's greenhouse gas emissions, since early 2024, OCWR has collaborated with other departments in the development of the County's Climate Action Plan (CAP) and the competition for the Climate Pollution Reduction Grants (CPRG) funding. If awarded, the funding will be used to modernize the County's landfill gas management system and emission control technologies for the three active and two closed landfill sites.

The 10-Year Financial Forecast included in this Annual Report is for the period of FY 2024/25 through FY 2033/34. The projected tonnage anticipates a trend of consistent decline starting FY 2026/27 due to impacts from the forecasted recession and the assumption of maximum organics recovery required by the SB 1383 statewide goal. OCWR's request to revise the Solid Waste Facility Permit (SWFP) for Prima Deshecha landfill to increase the daily intake tonnage at the site and to accommodate tonnage diversion from Olinda landfill is pending regulatory review and approval. The Department has planned to continue accepting importation tonnage, which will be lower than the current intake level, to supplement the decrease in In-county tonnage revenue and provide a stable source of net revenue sharing to the County and cities. Net importation revenue sharing to the County is projected to be in the range of \$5.5 million a year in FY 2025/26 and FY 2026/27, then potentially double to over \$11 million a year starting FY 2027/28, with the same amount going to Orange County cities, dependent on operational ability and the approval of SWFP revision for Prima landfill to accept additional tonnage from importation.

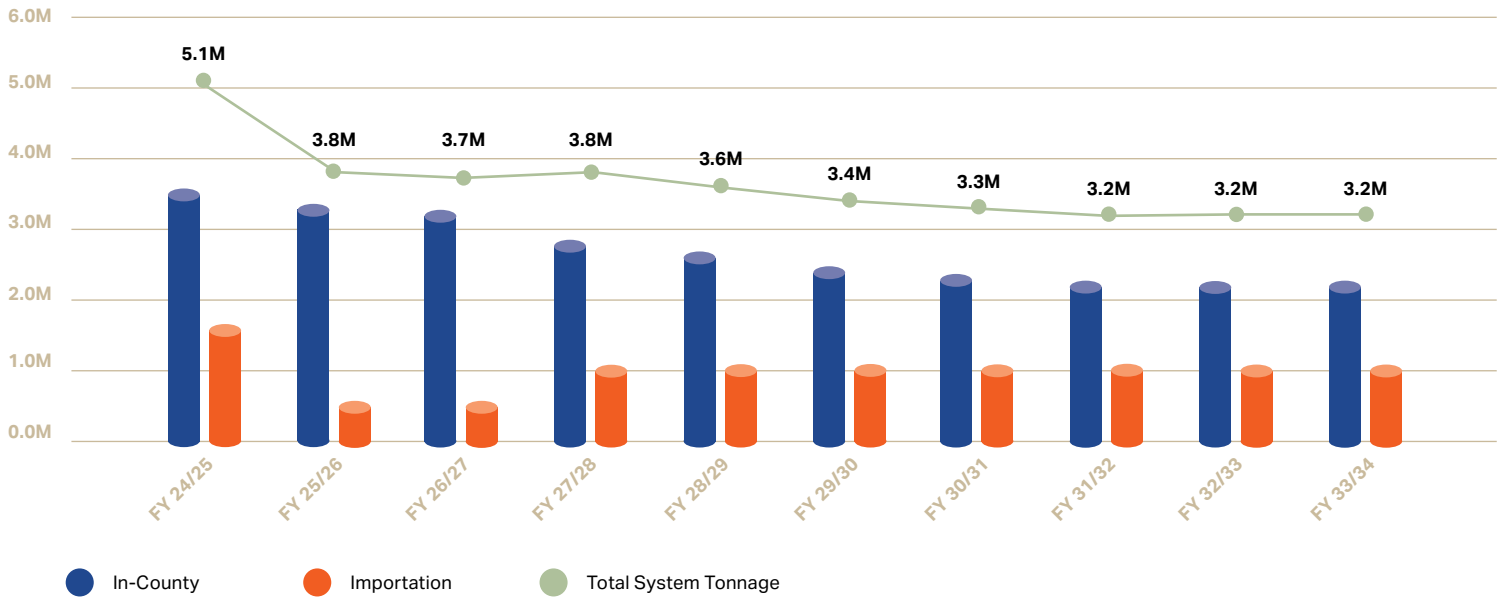
Forecasted system revenues (Exhibit B. Forecasted System Revenues) reflect a trend of decline in tonnage revenue due to the projected decline in disposal tonnage (CHART 1). Waste Disposal Agreement's (WDA) disposal rate with projected annual CPI escalation is used to forecast system revenue pending negotiation for the new WISE Agreement's rate structure.

Forecasted system expenses include significant capital project costs related to the future development of the landfill system, costs for organics infrastructure, specifically for the Central and South Region landfills' source separated organics (SSO) facilities, anaerobic digesters (AD), material recovery facilities (MRF), and construction costs of a renewable natural gas (RNG) facility (Exhibit C. Forecasted System Expenses). Expenses are projected to be significantly higher than revenue in all the years of the forecasted period (CHART 2). Despite the Department's effort to strategically utilize reserves, maximize operational efficiencies, and closely monitor expenditures, OCWR will experience a negative operating cash flow (non-restricted portion) starting FY 2026/27, which deficit continues to deepen and draw out all other sources of earmarked and restricted cash in the years after (Exhibit D. Forecasted Cash Balances). The Department needs a new rate structure that provides sufficient financial inflows to sustain its operations, to restore the healthy cash flow, and to continue providing quality services to the County residents.

The schedule following CHART 1 and CHART 2 provides a two-year summary of audited financial data for fiscal years ending June 30, 2024, and 2023, respectively. In addition, Exhibits A through G present detailed schedules for tonnage, revenues, expenses, cash balances, postclosure maintenance expenditures, and accrued closure and post-closure liabilities for the 10-Year forecast period.

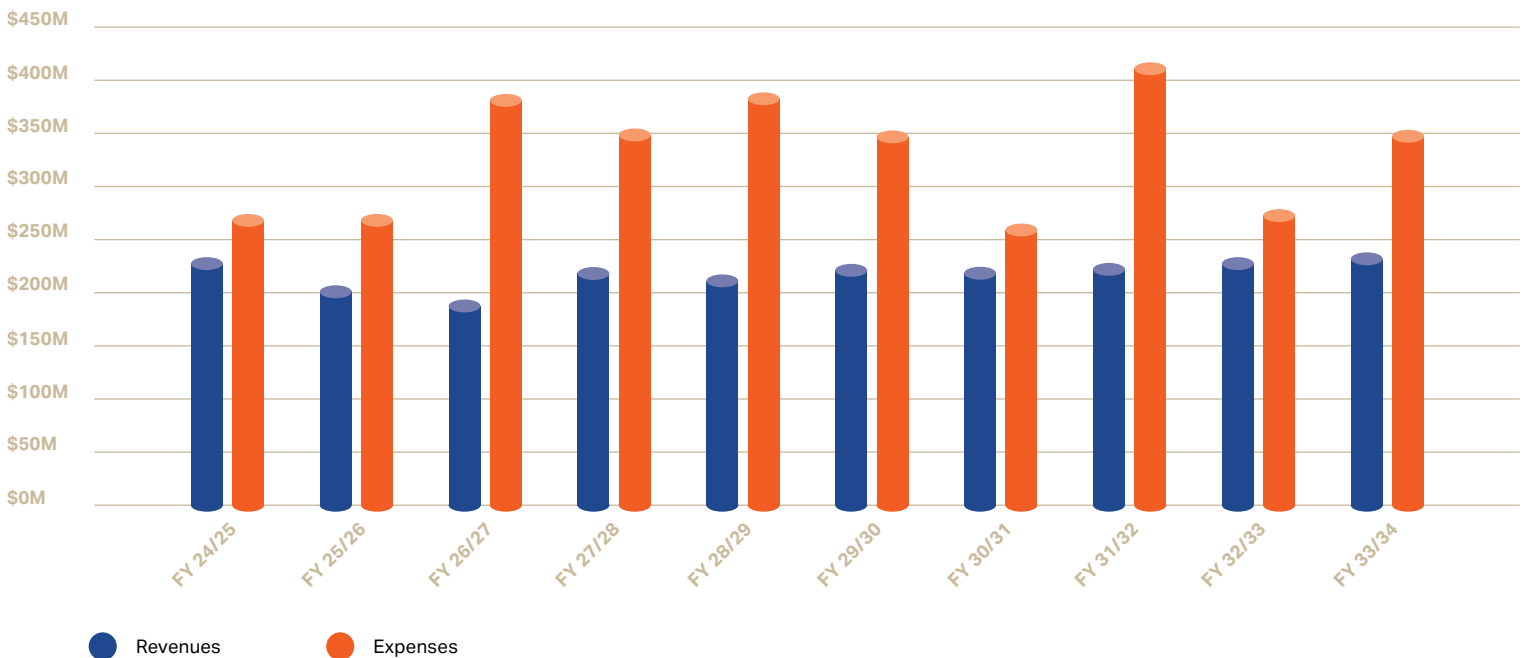
System Tonnage (in millions)

CHART 1



System Financial Projections (in millions)

CHART 2 - Funds 273, 295 and 299



Tonnage & Audited Financial Data for Fiscal Years Ending June 30, 2024 & 2023

Disposal Waste Tonnage ^[1]		
	6/30/2024	6/30/2023
In-County	3,515,823	3,530,462
Importation	1,588,619	1,540,594
Total System Tonnage	5,104,442	5,071,056

Statements of Revenues, Expenses and Changes in Fund Net Position For the Years Ended June 30, 2024 & 2023 ^[2]		
	6/30/2024	6/30/2023
Total Revenues ^[3]	\$ 260,510,607	\$ 227,608,267
Total Expenses	\$ 170,045,698	\$ 170,790,571
Change in Net Position	\$ 90,464,909	\$ 56,817,696

Cash Balances		
	[4]	[4]
	6/30/2024	6/30/2023
Enterprise/Operating Fund	\$ 299,991,823	\$ 322,348,911
Capital Project Fund	\$ 92,869,391	\$ 60,922,705
Corrective Action Escrow Fund	\$ 14,220,951	\$ 13,566,160
Environmental Reserve Fund	\$ 44,982,209	\$ 42,892,120
Deferred Payment Security Deposits Fund	\$ 1,343,482	\$ 1,206,432
Habitat Mitigation Escrow Funds	\$ 879,010	\$ 879,010

Accrued Closure and Postclosure & Cash Balance		
	[4]	[4]
	6/30/2024	6/30/2023
Landfill Closure Liabilities	\$ 90,469,577	\$ 85,236,065
Landfill Postclosure Liabilities	\$ 118,482,421	\$ 118,568,487
Escrow Funds (Closure) Cash Balance	\$ 113,091,768	\$ 101,249,951
Landfill Postclosure Cash Balance	\$ 169,234,795	\$ 163,413,776

^[1] Source: Disposal Reporting System (DRS) Monthly Tonnage Reports.

^[2] Source: OC Waste & Recycling's 2024 & 2023 Financial Statements and Trial Balance audited by Eide Bailly LLP - Certified Public Accountants.

^[3] Total Revenues increased by \$32.9 million, with a \$13.5 million increase in Operating Revenue and \$19.4 million increase in Non-Operating Revenue primarily from higher interest income and fair value investment adjustments.

^[4] Source: Data is based on the 2nd Close figures obtained from County financial system reports.



Forecasted System Tonnage

Description		FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Frank R. Bowerman Landfill		1,699,100	1,584,120	1,510,263	1,525,237	1,588,436
Olinda Alpha Landfill	^[1]	1,147,930	1,146,688	932,323	461,594	184,195
Prima Deshecha Landfill		620,795	612,474	728,156	861,465	865,877
Total In-County Tonnage		3,467,825	3,343,282	3,170,742	2,848,296	2,638,508

Frank R. Bowerman Landfill		892,640	200,000	200,000	0	0
Olinda Alpha Landfill		574,990	0	0	0	0
Prima Deshecha Landfill		182,370	300,000	300,000	1,000,000	1,000,000
Total Imported Tonnage	^[2]	1,650,000	500,000	500,000	1,000,000	1,000,000

Total System Tonnage	^[3]	5,117,825	3,843,282	3,670,742	3,848,296	3,638,508
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Description		FY 2029/30	FY 2030/31	FY 2031/32	FY 2032/33	FY 2033/34
Frank R. Bowerman Landfill		1,452,063	1,361,289	1,339,587	1,313,511	1,316,643
Olinda Alpha Landfill	^[1]	168,381	157,855	155,338	152,314	152,677
Prima Deshecha Landfill		791,539	742,057	730,227	716,013	717,721
Total In-County Tonnage		2,411,983	2,261,201	2,225,152	2,181,838	2,187,041

Frank R. Bowerman Landfill		0	0	0	0	0
Olinda Alpha Landfill		0	0	0	0	0
Prima Deshecha Landfill		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Imported Tonnage	^[2]	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

Total System Tonnage	^[3]	3,411,983	3,261,201	3,225,152	3,181,838	3,187,041
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^[1] Olinda Alpha Landfill is projected to fill earlier than the permit date. Disposal tonnage of Olinda (North Region) will be diverted to Central and South Region landfills and Self-haul tonnage will still be accepted at North Region for the Material Recovery Facility operation.

^[2] Importation tonnage is planned to decline significantly in FY 2025/26 and FY 2026/27 due to pending permit revision approval for increasing the daily intake tonnage at the Prima landfill. It will continue with lower tonnage intake than prior years' due to the decrease of landfill system's capacity after Olinda fully fills.

^[3] OCWR has been working on additional landfill cell constructions and permitting for future tonnage diversion from North Region to other regions' landfills.

B.

Forecasted System Revenues

Description	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Fund 299 Enterprise / Operating - Total Revenues ^{[1] & [2]}	\$ 169,807,699	\$ 166,216,315	\$ 153,643,960	\$ 141,525,344	\$ 135,459,554
Fund 273 Capital Project / Operating - Total Revenues ^[3]	\$ 2,995,329	\$ 3,000,000	\$ 1,394,351	\$ 1,689,875	\$ 1,412,392
Fund 295 Importation Revenue Sharing - Total Revenues ^[4]	\$ 57,318,158	\$ 35,783,000	\$ 36,792,000	\$ 75,785,000	\$ 78,057,000
Total Projected Revenues	\$ 230,121,186	\$ 204,999,315	\$ 191,830,311	\$ 219,000,219	\$ 214,928,946

Description	FY 2029/30	FY 2030/31	FY 2031/32	FY 2032/33	FY 2033/34
Fund 299 Enterprise / Operating - Total Revenues ^{[1] & [2]}	\$ 141,075,763	\$ 137,057,288	\$ 138,762,367	\$ 140,076,256	\$ 144,070,613
Fund 273 Capital Project / Operating - Total Revenues ^[3]	\$ 1,589,362	\$ 1,360,809	\$ 817,503	\$ 1,723,053	\$ 912,955
Fund 295 Importation Revenue Sharing - Total Revenues ^[4]	\$ 80,390,000	\$ 82,819,207	\$ 85,299,496	\$ 87,861,441	\$ 90,494,834
Total Projected Revenues	\$ 223,055,125	\$ 221,237,304	\$ 224,879,366	\$ 229,660,750	\$ 235,478,402

^[1] Current major sources of revenue for Fund 299 Operating include In-county disposal tonnage, interest earnings, lease & royalty, and recycling materials rebate.

^[2] Future sources of revenue for Fund 299 Operating from Material Recovery Facility, Source Recovery, and Renewable Natural Gas operations are estimated based on its construction completion dates and projected market rates.

^[3] Interest earning is the only revenue generated by Fund 273. Its annual interest earning projection is based on ending cash balance of prior year.

^[4] Importation tonnage revenue is projected to decline significantly in FY 2025/26 and FY 2026/27 due to pending permit revision approval for increasing the daily intake tonnage at the Prima landfill.

C.

Forecasted System Expenses

System Expenses by Fund	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Fund 299 Enterprise / Operating	\$199,763,239	\$ 206,958,040	\$ 197,871,650	\$ 205,352,460	\$ 214,348,893
Fund 273 Capital Project / Operating ^[1]	\$48,606,802	\$ 49,910,000	\$ 171,980,000	\$ 120,100,000	\$ 144,887,000
Fund 295 Importation Revenue Sharing ^[2]	\$21,616,325	\$ 11,957,000	\$ 12,568,800	\$ 25,802,000	\$ 26,487,800
Total System Expenses	\$ 269,986,366	\$ 268,825,040	\$ 382,420,450	\$ 351,254,460	\$ 385,723,693

System Expenses by Fund	FY 2029/30	FY 2030/31	FY 2031/32	FY 2032/33	FY 2033/34
Fund 299 Enterprise / Operating	\$ 220,753,830	\$ 227,135,103	\$ 230,408,216	\$ 230,996,292	\$ 235,537,269
Fund 273 Capital Project / Operating ^[1]	\$ 101,497,000	\$ 6,410,000	\$ 154,610,000	\$ 13,850,000	\$ 83,710,000
Fund 295 Importation Revenue Sharing ^[2]	\$ 27,192,000	\$ 27,927,683	\$ 28,676,798	\$ 29,450,576	\$ 30,245,934
Total System Expenses	\$ 349,442,830	\$ 261,472,786	\$ 413,695,014	\$ 274,296,868	\$ 349,493,203

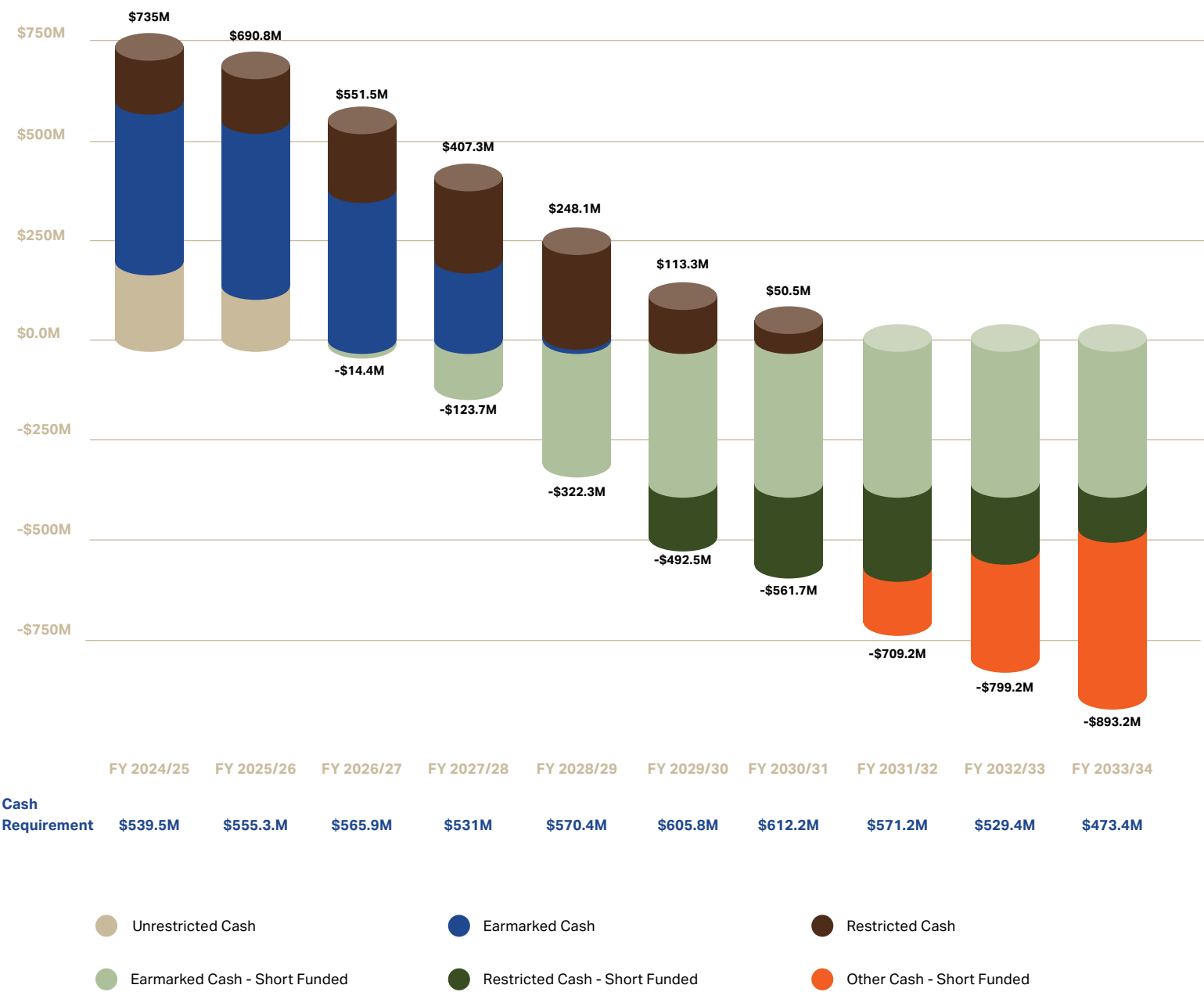
^[1] Capital project expenditures are high in the forecasted period due to construction cost of new landfill cells and infrastructures planned for the Waste Infrastructure System Enterprise (WISE).

^[2] Fund 295 Importation Revenue Sharing’s expenses include Net Revenue Sharing to County & Cities, Host Fees and Special Tax for importation tonnage.

D.

Forecasted Cash Balances

Total Cash Balances



D.

Forecasted Cash Balances

Ending Cash Balances	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	
Fund 299 OCWR Operating Fund	\$107.0M	\$89.0M	-\$98.9M	-\$194.3M	-\$401.8M	
Fund 273 Capital Project Fund	\$88.5M	\$46.5M	\$84.5M	\$70.6M	\$79.5M	
Total Unrestricted Operating Cash	\$195.5M	\$135.5M	-\$14.4M	-\$123.7M	-\$322.3M	[1]
Fund 299 Operating Cash Earmarked for Future Use	\$160.1M	\$169.2M	\$143.8M	\$75.0M	\$80.0M	
Fund 275 Environmental Reserves Fund	\$47.1M	\$48.5M	\$49.9M	\$50.9M	\$52.0M	
Fund 279 Postclosure Maintenance Fund	\$196.9M	\$198.3M	\$199.6M	\$199.0M	\$198.3M	
Total Cash Earmarked for Future Obligations	\$404.1M	\$416.0M	\$393.3M	\$324.9M	\$330.3M	
Fund 276 Deferred Payment Security Deposits	\$1.3M	\$1.3M	\$1.3M	\$1.3M	\$1.3M	
Fund 274 Corrective Action Escrow Fund	\$14.9M	\$15.3M	\$15.8M	\$16.1M	\$16.4M	
Fund 288 FRB Landfill Wetland & Agua Chinon Wash Riparian Escrow Fund	\$0.9M	\$0.9M	\$0.0M	\$0.0M	\$0.0M	[2]
Fund 286 Olinda Alpha Closure Escrow Fund	\$51.6M	\$53.2M	\$84.8M	\$116.5M	\$148.8M	[3]
Fund 284 Frank R. Bowerman Closure Escrow Fund	\$34.8M	\$35.8M	\$36.9M	\$37.7M	\$38.4M	
Fund 287 Prima Deshecha Closure Escrow Fund	\$31.9M	\$32.8M	\$33.8M	\$34.5M	\$35.2M	
Total Restricted Cash	\$135.4M	\$139.3M	\$172.6M	\$206.1M	\$240.1M	
Total Fiscal Year End Cash Balances	\$735.0M	\$690.8M	\$551.5M	\$407.3M	\$248.1M	

Ending Cash Balances	FY 2029/30	FY 2030/31	FY 2031/32	FY 2032/33	FY 2033/34	
Fund 299 OCWR Operating Fund	-\$560.5M	-\$602.6M	-\$795.4M	-\$844.8M	-\$960.7M	
Fund 273 Capital Project Fund	\$68.0M	\$40.9M	\$86.2M	\$45.6M	\$67.5M	
Total Unrestricted Operating Cash	-\$492.5M	-\$561.7M	-\$709.2M	-\$799.2M	-\$893.2M	[1]
Fund 299 Operating Cash Earmarked for Future Use	\$84.2M	\$84.9M	\$88.2M	\$91.5M	\$92.6M	
Fund 275 Environmental Reserves Fund	\$53.0M	\$54.1M	\$55.1M	\$56.2M	\$57.4M	
Fund 279 Postclosure Maintenance Fund	\$221.6M	\$221.3M	\$221.1M	\$220.8M	\$220.6M	
Total Cash Earmarked for Future Obligations	\$358.8M	\$360.3M	\$364.4M	\$368.5M	\$370.6M	
Fund 276 Deferred Payment Security Deposits	\$1.3M	\$1.3M	\$1.3M	\$1.3M	\$1.3M	
Fund 274 Corrective Action Escrow Fund	\$16.8M	\$17.1M	\$17.4M	\$17.8M	\$18.1M	
Fund 288 FRB Landfill Wetland & Agua Chinon Wash Riparian Escrow Fund	\$0.0M	\$0.0M	\$0.0M	\$0.0M	\$0.0M	[2]
Fund 286 Olinda Alpha Closure Escrow Fund	\$151.8M	\$154.8M	\$107.9M	\$60.0M	\$0.0M	[3]
Fund 284 Frank R. Bowerman Closure Escrow Fund	\$39.2M	\$40.0M	\$40.8M	\$41.6M	\$42.4M	
Fund 287 Prima Deshecha Closure Escrow Fund	\$37.9M	\$38.7M	\$39.4M	\$40.2M	\$41.0M	
Total Restricted Cash	\$247.0M	\$251.9M	\$206.8M	\$160.9M	\$102.8M	
Total Fiscal Year End Cash Balances	\$113.3M	\$50.5M	-\$138.0M	-\$269.8M	-\$419.8M	

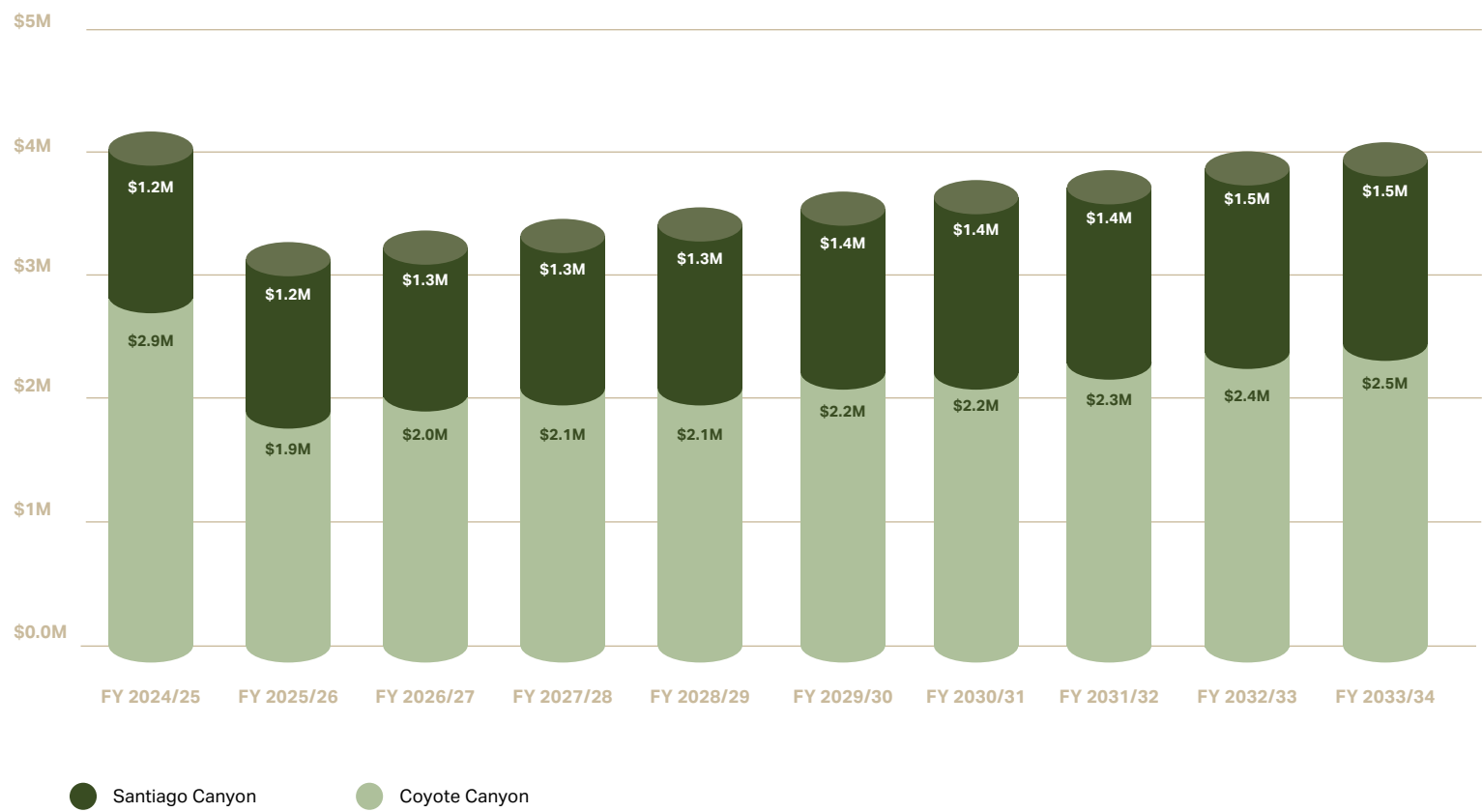
^[1] Total Unrestricted Operating Cash Balance is projected to be negative starting FY 2026/27. Total Other Cash Balances will be in deficit of \$419.8 million by FY 2033/34. There will be no cash left to satisfy the cash requirement for required restricted escrows, for earmarks of AB 939 Surcharge programs and postclosure maintenance cost.

^[2] Per the agreement with the California Department of Fish and Game for habitat mitigation, requirement for Fund 288 escrow is estimated to end in FY 2025/26.

^[3] Projected cash flow and funding for Fund 286, Olinda Alpha Closure Escrow Fund, are based on the new cost estimate of \$126.2 million, pending submission to CalRecycle.

E. Landfill Postclosure Maintenance Fund

Annual Postclosure Maintenance Expenditures



F. Landfill Closure and Postclosure Liabilities

Frank R. Bowerman Landfill	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Annual Tonnage of Refuse Buried	2,591,741	1,784,120	1,710,263	1,525,237	1,772,631
Maximum Permitted Capacity = 266 MCY	100%	100%	100%	100%	100%
% of Maximum Capacity Filled	41.77%	42.76%	43.70%	44.55%	45.53%
Estimated Total Closure Cost	\$ 53,026,295	\$ 54,617,084	\$ 56,255,597	\$ 57,943,265	\$ 59,681,563
Accrued Closure Liability	\$ 22,149,084	\$ 23,354,265	\$ 24,583,696	\$ 25,813,724	\$ 27,173,016
Estimated 30-Year Postclosure Cost	\$ 61,367,758	\$ 63,208,791	\$ 65,105,055	\$ 67,058,207	\$ 69,069,953
Accrued Postclosure Liability	\$ 25,633,313	\$ 27,028,079	\$ 28,450,909	\$ 29,874,431	\$ 31,447,550

Olinda Alpha Landfill	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Annual Tonnage of Refuse Buried	1,722,919	1,146,688	932,323	461,594	0
Maximum Permitted Capacity = 148.8 MCY	100%	100%	100%	100%	100%
% of Maximum Capacity Filled	97.67%	98.88%	99.88%	100.00%	100.00%
Estimated Total Closure Cost (2020 estimate)	\$ 48,760,373	\$ 50,223,185	\$ 51,729,880	\$ 53,281,777	\$ 54,826,948
Estimated Total Closure Cost (New estimate pending submission) ^[1]	\$ 129,995,725	\$ 133,895,597	\$ 137,912,465	\$ 142,049,839	\$ 146,311,334
Accrued Closure Liability (using 2020 estimate) ^[2]	\$ 47,624,257	\$ 49,660,685	\$ 51,667,804	\$ 53,281,777	\$ 54,826,948
Estimated 30-Year Postclosure Cost	\$ 48,654,463	\$ 50,114,097	\$ 51,617,520	\$ 53,166,046	\$ 54,761,027
Less Postclosure Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Postclosure Liability	\$ 47,518,583	\$ 49,555,203	\$ 51,553,592	\$ 53,164,514	\$ 54,759,449

Prima Deshecha Landfill - Zone 1	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Annual Tonnage of Refuse Buried	803,164	912,474	514,078	930,732	932,939
Maximum Permitted Capacity = 53.1 MCY	100%	100%	100%	100%	100%
% of Maximum Capacity Filled	83.05%	86.04%	87.72%	90.77%	93.83%
Estimated Total Closure Cost	\$ 31,072,017	\$ 32,004,178	\$ 32,964,303	\$ 33,953,232	\$ 34,971,829
Accrued Closure Liability	\$ 25,805,310	\$ 27,536,394	\$ 28,916,287	\$ 30,819,349	\$ 32,814,067
Estimated 30-Year Postclosure Cost	\$ 49,248,988	\$ 50,726,458	\$ 52,248,252	\$ 53,815,700	\$ 55,430,171
Accrued Postclosure Liability	\$ 40,901,285	\$ 43,650,117	\$ 45,832,167	\$ 48,848,511	\$ 52,004,586

^[1] Final closure for Olinda Alpha Landfill is projected to start in FY 2031/32 and continue for two to three years. Postclosure maintenance will begin two years after completion of landfill closure activities.

^[2] Current closure cost estimate for Olinda Alpha Landfill has increased to \$126.2 million. However, the recorded Accrued Closure Liability for Olinda has to follow the old cost estimate in 2020 until the new estimate is approved.

F. Landfill Closure and Postclosure Liabilities

Prima Deshecha Landfill - Zone 4	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Annual Tonnage of Refuse Buried	0	0	514,078	930,732	932,939
Maximum Permitted Capacity = 118.5 MCY	100%	100%	100%	100%	100%
% of Maximum Capacity Filled	0.00%	0.00%	0.75%	2.12%	3.49%
Estimated Total Closure Cost	\$ 54,348,839	\$ 55,979,304	\$ 57,658,683	\$ 59,388,443	\$ 61,170,096
Accrued Closure Liability ^[3]	\$ -	\$ -	\$ 432,440	\$ 1,259,035	\$ 2,134,836
Estimated 30-Year Postclosure Cost	\$ 55,873,190	\$ 57,549,387	\$ 59,275,870	\$ 61,054,147	\$ 62,885,772
Accrued Postclosure Liability	\$ -	\$ -	\$ 444,569	\$ 1,282,137	\$ 2,169,559
Santiago Canyon Landfill	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Estimated Remaining Postclosure Cost	\$ 11,787,235	\$ 10,926,767	\$ 10,004,062	\$ 9,016,161	\$ 7,959,982
Annual Postclosure Maintenance	\$ (1,178,723)	\$ (1,214,085)	\$ (1,250,508)	\$ (1,288,023)	\$ (1,326,664)
Accrued Postclosure Liability Balance	\$ 12,965,958	\$ 12,140,852	\$ 11,254,569	\$ 10,304,184	\$ 9,286,645
Optional Accrued Postclosure Reserves	\$ 1,000,000	\$ 2,040,000	\$ 3,121,200	\$ 4,244,832	\$ 5,412,161
Coyote Canyon Landfill	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Estimated Remaining Postclosure Cost ^[4]	\$ 28,775,984	\$ 28,539,231	\$ 27,402,499	\$ 26,171,874	\$ 24,842,755
Annual Postclosure Maintenance	\$ 1,878,508	\$ 1,934,863	\$ 1,992,909	\$ 2,052,696	\$ 2,114,277
Accrued Postclosure Liability Balance	\$ 26,897,476	\$ 26,604,368	\$ 25,409,590	\$ 24,119,178	\$ 22,728,478
Estimated Actual Postclosure Reversal	\$ (2,851,214)	\$ (1,934,863)	\$ (1,992,909)	\$ (2,052,696)	\$ (2,114,277)
Required / Funded Postclosure	\$ 24,800,000	\$ -	\$ -	\$ -	\$ -
Total Accrued Liability	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Total Accrued Closure Liability	\$ 95,578,650	\$ 100,551,345	\$ 105,600,227	\$ 111,173,885	\$ 116,948,867
Total Accrued Postclosure Liability	\$ 153,916,615	\$ 158,978,619	\$ 162,945,396	\$ 167,592,955	\$ 172,396,267
Total Accrued Postclosure Reserves	\$ 25,800,000	\$ 2,040,000	\$ 3,121,200	\$ 4,244,832	\$ 5,412,161
Total Accrued Closure & Postclosure Liability ^[1]	\$ 275,295,265	\$ 261,569,964	\$ 271,666,823	\$ 283,011,672	\$ 294,757,295

^[3] Prima Deshecha Landfill Zone 4 is estimated to start accepting waste in FY 2026/27.

^[4] Coyote Canyon Landfill will complete its 30 year postclosure period in FY 2024/25 and GASB 18 accounting liability accrual is no longer required. However, OCWR has decided to continue funding and accruing its liability based on a 15-year annual maintenance cost estimate.

F. Landfill Closure and Postclosure Liabilities

Frank R. Bowerman Landfill	FY 2029/30	FY 2030/31	FY 2031/32	FY 2032/33	FY 2033/34
Annual Tonnage of Refuse Buried	1,620,444	1,519,144	1,494,925	1,465,825	1,469,320
Maximum Permitted Capacity = 266 MCY	100%	100%	100%	100%	100%
% of Maximum Capacity Filled	46.43%	47.27%	48.10%	48.91%	49.73%
Estimated Total Closure Cost	\$ 61,472,010	\$ 63,316,170	\$ 65,215,655	\$ 67,172,125	\$ 69,187,288
Accrued Closure Liability	\$ 28,541,454	\$ 29,929,553	\$ 31,368,730	\$ 32,853,886	\$ 34,406,839
Estimated 30-Year Postclosure Cost	\$ 71,142,052	\$ 73,276,314	\$ 75,474,603	\$ 77,738,841	\$ 80,071,006
Accrued Postclosure Liability	\$ 33,031,255	\$ 34,637,714	\$ 36,303,284	\$ 38,029,841	\$ 39,819,311

Olinda Alpha Landfill	FY 2029/30	FY 2030/31	FY 2031/32	FY 2032/33	FY 2033/34
Annual Tonnage of Refuse Buried	0	0	0	0	0
Maximum Permitted Capacity = 148.8 MCY	100%	100%	100%	100%	100%
% of Maximum Capacity Filled	100.00%	100.00%	100.00%	100.00%	100.00%
Estimated Total Closure Cost (2020 estimate)	\$ 56,416,930	\$ 58,053,020	\$ 59,736,558	\$ 61,468,918	\$ 63,251,517
Estimated Total Closure Cost (New estimate pending submission) ^[1]	\$ 150,700,674	\$ 155,221,694	\$ 159,878,345	\$ 164,674,695	\$ 169,614,936
Accrued Closure Liability (using 2020 estimate) ^[2]	\$ 56,416,930	\$ 58,053,020	\$ 40,000,000	\$ 20,000,000	\$ -
Estimated 30-Year Postclosure Cost	\$ 56,403,858	\$ 58,095,974	\$ 59,838,853	\$ 61,634,019	\$ 63,483,040
Less Postclosure Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Postclosure Liability	\$ 56,402,233	\$ 58,094,300	\$ 59,837,129	\$ 61,632,243	\$ 63,481,211

Prima Deshecha Landfill - Zone 1	FY 2029/30	FY 2030/31	FY 2031/32	FY 2032/33	FY 2033/34
Annual Tonnage of Refuse Buried	895,770	871,028	118,113	0	0
Maximum Permitted Capacity = 53.1 MCY	100%	100%	100%	100%	100%
% of Maximum Capacity Filled	96.76%	99.61%	100.00%	100.00%	100.00%
Estimated Total Closure Cost	\$ 36,020,984	\$ 37,101,613	\$ 38,214,662	\$ 39,361,102	\$ 40,541,935
Accrued Closure Liability	\$ 34,853,904	\$ 36,956,917	\$ 38,214,662	\$ 39,361,102	\$ 40,541,935
Estimated 30-Year Postclosure Cost	\$ 57,093,076	\$ 58,805,868	\$ 60,570,044	\$ 62,387,145	\$ 64,258,759
Accrued Postclosure Liability	\$ 55,243,260	\$ 58,582,406	\$ 60,582,158	\$ 62,399,622	\$ 64,271,611

^[1] Final closure for Olinda Alpha Landfill is projected to start in FY 2031/32 and continue for two to three years. Postclosure maintenance will begin two years after completion of landfill closure activities.

^[2] Current closure cost estimate for Olinda Alpha Landfill has increased to \$126.2 million. However, the recorded Accrued Closure Liability for Olinda has to follow the old cost estimate in 2020 until the new estimate is approved.

F. Landfill Closure and Postclosure Liabilities

Prima Deshecha Landfill - Zone 4	FY 2029/30	FY 2030/31	FY 2031/32	FY 2032/33	FY 2033/34
Annual Tonnage of Refuse Buried	895,770	871,028	1,612,114	1,716,013	1,717,721
Maximum Permitted Capacity = 118.5 MCY	100%	100%	100%	100%	100%
% of Maximum Capacity Filled	4.81%	6.08%	8.45%	7.08%	8.71%
Estimated Total Closure Cost	\$ 63,005,199	\$ 64,895,355	\$ 66,842,216	\$ 68,847,482	\$ 70,912,906
Accrued Closure Liability ^[3]	\$ 3,030,550	\$ 3,945,638	\$ 5,648,167	\$ 4,874,402	\$ 6,176,514
Estimated 30-Year Postclosure Cost	\$ 64,772,346	\$ 66,715,517	\$ 68,716,984	\$ 70,778,495	\$ 72,901,851
Accrued Postclosure Liability	\$ 3,076,686	\$ 4,016,274	\$ 5,744,740	\$ 7,615,766	\$ 9,564,723

Santiago Canyon Landfill	FY 2029/30	FY 2030/31	FY 2031/32	FY 2032/33	FY 2033/34
Estimated Remaining Postclosure Cost	\$ 6,832,318	\$ 5,629,830	\$ 4,349,044	\$ 2,986,343	\$ 1,537,967
Annual Postclosure Maintenance	\$ (1,366,464)	\$ (1,407,457)	\$ (1,449,681)	\$ (1,493,172)	\$ (1,537,967)
Accrued Postclosure Liability Balance	\$ 8,198,781	\$ 7,037,287	\$ 5,798,725	\$ 4,479,515	\$ 3,075,934
Optional Accrued Postclosure Reserves	\$ 6,624,485	\$ 7,883,137	\$ 9,189,485	\$ 10,544,934	\$ 11,950,926

Coyote Canyon Landfill	FY 2029/30	FY 2030/31	FY 2031/32	FY 2032/33	FY 2033/34
Estimated Remaining Postclosure Cost ^[4]	\$ 23,410,329	\$ 21,869,601	\$ 20,215,361	\$ 18,442,187	\$ 16,544,426
Annual Postclosure Maintenance	\$ 2,177,705	\$ 2,243,036	\$ 2,310,327	\$ 2,379,637	\$ 2,451,026
Accrued Postclosure Liability Balance	\$ 21,232,624	\$ 19,626,565	\$ 17,905,034	\$ 16,062,550	\$ 14,093,400
Estimated Actual Postclosure Reversal	\$ (2,177,705)	\$ (2,243,036)	\$ (2,310,327)	\$ (2,379,637)	\$ (2,451,026)
Required / Funded Postclosure	\$ 12,000,000	\$ -	\$ -	\$ -	\$ -

Total Accrued Liability	FY 2029/30	FY 2030/31	FY 2031/32	FY 2032/33	FY 2033/34
Total Accrued Closure Liability	\$ 122,842,838	\$ 128,885,129	\$ 115,231,559	\$ 97,089,390	\$ 81,125,287
Total Accrued Postclosure Liability	\$ 177,184,839	\$ 181,994,546	\$ 186,171,070	\$ 190,219,537	\$ 194,306,189
Total Accrued Postclosure Reserves	\$ 18,624,485	\$ 7,883,137	\$ 9,189,485	\$ 10,544,934	\$ 11,950,926

Total Accrued Closure & Postclosure Liability^[1]	\$ 318,652,162	\$ 318,762,812	\$ 310,592,114	\$ 297,853,861	\$ 287,382,402
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^[3] Prima Deshecha Landfill Zone 4 is estimated to start accepting waste in FY 2026/27.

^[4] Coyote Canyon Landfill will complete its 30 year postclosure period in FY 2024/25 and GASB 18 accounting liability accrual is no longer required. However, OCWR has decided to continue funding and accruing its liability based on a 15-year annual maintenance cost estimate.



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