



Resource Recovery & Recycling Authority of Southwest Oakland County

20000 W. 8 Mile Rd
Southfield, MI 48075-5708

Office: 248.208.2270
www.RRRASOC.org

THE RECYCLING AUTHORITY
Since 1989

Agenda
February 26, 2026
RRRASOC Board of Directors
Regular Meeting
9:30 am
Wixom City Hall
City Council Chambers, Room B
49045 Pontiac Trail
Wixom, MI 48393

1. Call to Order
2. Roll Call
3. Approval of Agenda
4. Audience Participation
5. Consent Agenda
 - A. Payment of Bills Report
 - B. Investment Report
 - C. Revenue and Expenditure Report
 - D. Minutes of the January 29, 2026 Regular Meeting
6. Matters for Discussion/Action
 - A. Draft FY 2026-2027 Budget**
 - B. Health Reimbursement Arrangement Plan**
 - C. Republic Services Update**
7. Manager's Report
8. Other
9. Adjournment

Check Register Report

Date: 02/17/2026

Time: 2:07 pm

Page: 1

RRRASOC

BANK: STANDARD FEDERAL BANK

Check Number	Check Date	Status	Reconcile Date	Vendor Number	Vendor Name	Check Description	Amount
STANDARD FEDERAL BANK Checks							
14520	01/27/2026	Printed		124	BLUE CROSS BLUE SHIELD OF MICH	February 2026	5,235.15
14521	01/27/2026	Printed		429	CHASE	Visa	1,143.81
14522	01/27/2026	Printed		123	IRIS WASTE DIVERSION SPECIAL	December 2025	3,683.75
14523	01/27/2026	Printed		184	MISSION SQUARE	2/12/26 Payroll-Plan #303663	1,109.12
14524	01/27/2026	Printed		184	MISSION SQUARE	2/26/26 Payroll-Plan #303663	1,109.12
14525	01/27/2026	Printed		25	RESOURCE RECYCLING SYSTEMS, IN	December 2025 labor billings	5,416.60
14526	01/27/2026	Printed		33	SQS, INC.	December 2025 appointments	11,966.00
14527	01/27/2026	Printed		33	SQS, INC.	South Lyon batteries	946.29
14528	01/27/2026	Printed		33	SQS, INC.	Farmington batteries	749.09
14529	01/27/2026	Printed		130	THE HARTFORD	February 2026	659.51
14530	01/29/2026	Printed		178	MICHIGAN SUSTAINABLE BUS FORM	2026 Membership	250.00
14531	01/30/2026	Printed		179	BS& A SOFTWARE	Data Conversion & Setup & Proj	12,555.00
14532	02/02/2026	Void		140	FIRE ROVER	January 2026	0.00
14533	02/02/2026	Printed		33	SQS, INC.	January 2026 appointments	7,854.00
14534	02/02/2026	Printed		130	THE HARTFORD	December 2026	576.29
14535	02/17/2026	Printed		540	ACCIDENT FUND INSURANCE CO	Worker's Comp	144.00
14536	02/17/2026	Printed		124	BLUE CROSS BLUE SHIELD OF MICH	March 2026	4,810.41
14537	02/17/2026	Printed		140	FIRE ROVER	January 2026	161.00
14538	02/17/2026	Printed		137	GFL ENVIRONMENTAL	January 2026	14,059.50
14539	02/17/2026	Printed		123	IRIS WASTE DIVERSION SPECIAL	January 2026	3,088.05
14540	02/17/2026	Printed		160	KASTLE SYSTEMS LLC	March 2026	1,209.23
14541	02/17/2026	Printed		184	MISSION SQUARE	3/12/26 Payroll-Plan #303663	1,109.12
14542	02/17/2026	Printed		184	MISSION SQUARE	3/26/26 Payroll-Plan #303663	1,109.12
14543	02/17/2026	Printed		33	SQS, INC.	South Lyon batteries	706.97
14544	02/17/2026	Printed		33	SQS, INC.	Farmington batteries	488.13
14545	02/17/2026	Printed		130	THE HARTFORD	March 2026	659.51
14546	02/17/2026	Printed		429	CHASE	Visa	825.22

Total Checks: 27 **Checks Total (excluding void checks): 81,623.99**

Total Payments: 27 **Bank Total (excluding void checks): 81,623.99**

Total Payments: 27 **Grand Total (excluding void checks): 81,623.99**

P.O. Box 15284
Wilmington, DE 19850

Customer service information

-  Customer service: 1.888.400.9009
-  bankofamerica.com
-  Bank of America, N.A.
P.O. Box 25118
Tampa, FL 33622-5118

RESOURCE RECOVERY AND RECYCLING
AUTHORITY OF SOUTHWEST OAKLAND COUNTY
20000 W 8 MILE RD
SOUTHFIELD, MI 48075-5708

 Please see the **Important Messages - Please Read** section of your statement for important details that could impact you.

Your Full Analysis Business Checking

for January 1, 2026 to January 31, 2026

Account number: _____

RESOURCE RECOVERY AND RECYCLING AUTHORITY OF SOUTHWEST OAKLAND COUNTY

Account summary

Beginning balance on January 1, 2026	\$25,889.50	# of deposits/credits: 4
Deposits and other credits	98,292.14	# of withdrawals/debits: 19
Withdrawals and other debits	-18,579.23	# of days in cycle: 31
Checks	-32,912.92	Average ledger balance: \$66,365.02
Service fees	-434.71	
Ending balance on January 31, 2026	\$72,254.78	



P.O. Box 15284
Wilmington, DE 19850

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Please see the **Important Messages - Please Read** section of your statement for important details that could impact you.

Your Public Funds Interest Checking

for January 1, 2026 to January 31, 2026

Account number:

RESOURCE RECOVERY AND RECYCLING AUTHORITY OF SOUTHWEST OAKLAND COUNTY

Account summary

Beginning balance on January 1, 2026	\$443,961.34
Deposits and other credits	156.57
Withdrawals and other debits	-50,000.00
Checks	-0.00
Service fees	-173.50
Ending balance on January 31, 2026	\$393,944.41

of deposits/credits: 1
 # of withdrawals/debits: 2
 # of days in cycle: 31
 Average ledger balance: \$405,161.56

Annual Percentage Yield Earned this statement period: 0.46%.
Interest Paid Year To Date: \$156.57.



**Oakland County Investment Pool
Position Report - Portrait
Investment**

Oakland County Treasury

As Of February 4, 2026

Investment #		Managed Pool Accounts		(PA4)
Fund				
CUSIP	SYSTEM	SYS		
Issuer	99999	Pooled Investments	Begin Rate	4.1010000 Current 4.0175192
Cert./Acct#			Rates as of	01/01/2026 Basis 365
Dealer		GASB 3	Interest Period	ME
Custodian			First Interest Due	11/01/2025
Asset Class	Cash and Equivalents	S&P	<input checked="" type="checkbox"/> Add Interest to Account Balance	
Investment Class	Book Value	Moody'	<input type="checkbox"/> Include in Yield Calculation	
			<input checked="" type="checkbox"/> Clearing Account	
Beginning Balance Date	10/01/2025		Market Price 0	
Beginning Balance	564,862.98		Market Price Date	
Current Balance	572,312.73		Last Withdrawal Date	02/01/2026
Deactivate Date			Last Deposit Date	
Accrued Interest from Previous Fiscal Year		1,805.16	Comment	
			Current Fiscal Year Interest Received to 7,519.00	

Passbook Transactions

Trans. Dat	Deposit	Withdrawal	Int. Rcvd.	Balance	Rate	Cd Receipt	Comments
1/01/2026	0.00	17.48	1,964.18	570,384.04		FI	Interest Earnings
1/01/2026	0.00	0.00	0.00	570,384.04	4.018	R	Interest Earnings
2/01/2026	0.00	17.54	1,946.23	572,312.73		FI	Interest Earnings

REVENUE/EXPENDITURE REPORT

RRRASOC

For the Period: 7/1/2025 to 1/31/2026

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 596 - GENERAL FUND - ADMINISTRATION							
Revenues							
580.000 MEMBER CONTRIBUTIONS	576,086.00	576,086.00	576,086.00	21,140.00	0.00	0.00	100.0
582.000 MEMBER TIP FEE REIMBURSEMENT	350,300.00	350,300.00	0.00	0.00	0.00	350,300.00	0.0
645.000 REVENUE SHARING-RRRASOC	350,300.00	350,300.00	0.00	0.00	0.00	350,300.00	0.0
646.000 REVENUE SHARING-NON RRRASOC	21,500.00	21,500.00	0.00	0.00	0.00	21,500.00	0.0
647.000 HOST FEES	150,000.00	150,000.00	100,889.78	19,767.89	0.00	49,110.22	67.3
664.000 INTEREST INCOME	10,000.00	10,000.00	13,994.42	2,102.80	0.00	-3,994.42	139.9
671.000 MISCELLANEOUS INCOME	72,548.00	72,548.00	30,631.56	17.25	0.00	41,916.44	42.2
Revenues	1,530,734.00	1,530,734.00	721,601.76	43,027.94	0.00	809,132.24	47.1
Expenditures							
702.000 SUPERVISORY SALARIES	143,789.00	143,789.00	82,955.25	11,060.70	0.00	60,833.75	57.7
703.000 PERMANENT SALARIES	71,160.00	71,160.00	41,053.80	5,473.84	0.00	30,106.20	57.7
705.000 OVERTIME	7,766.00	7,766.00	2,765.18	0.00	0.00	5,000.82	35.6
710.000 FICA	19,244.00	19,244.00	10,971.03	1,434.60	0.00	8,272.97	57.0
711.000 MEDICAL/DENTAL INSURANCE	75,094.00	75,094.00	50,072.12	5,894.66	0.00	25,021.88	66.7
712.000 UNEMPLOYMENT INSURANCE	532.00	532.00	267.39	126.75	0.00	264.61	50.3
713.000 WORKERS COMP.	1,100.00	1,100.00	872.00	0.00	0.00	228.00	79.3
715.000 ICMA	28,838.00	28,838.00	18,855.04	2,218.24	0.00	9,982.96	65.4
727.000 OPERATING SUPPLIES	250.00	250.00	0.00	0.00	0.00	250.00	0.0
728.000 OFFICE SUPPLIES	1,500.00	1,500.00	724.96	-1,835.96	0.00	775.04	48.3
729.000 POSTAGE & MAILING	19,516.00	19,516.00	911.79	0.00	0.00	18,604.21	4.7
730.000 MAGAZINES & PERIODICALS	160.00	160.00	0.00	0.00	0.00	160.00	0.0
810.000 AUDIT	18,500.00	18,500.00	19,195.00	0.00	0.00	-695.00	103.8
812.000 LEGAL COUNSEL	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	0.0
821.000 MEMBERSHIP DUES	1,148.00	1,148.00	1,148.12	405.00	0.00	-0.12	100.0
822.000 CONTRACTUAL SERVICES-OTHER	171,974.00	171,974.00	34,655.56	3,197.19	0.00	137,318.44	20.2
822.002 DROP-PFF	267,000.00	267,000.00	100,523.75	17,764.14	0.00	166,476.25	37.6
822.003 HHW Wash	35,000.00	35,000.00	30,895.13	19,669.33	0.00	4,104.87	88.3
822.004 CURBSIDE RECYCLING TIP FEES	700,600.00	700,600.00	0.00	0.00	0.00	700,600.00	0.0
830.000 TELEPHONE	4,980.00	4,980.00	2,275.12	408.02	0.00	2,704.88	45.7
831.000 VEHICLE EXPENSE	4,800.00	4,800.00	2,800.00	0.00	0.00	2,000.00	58.3
835.000 COMMUNITY RELATIONS	9,300.00	9,300.00	5,269.50	0.00	0.00	4,030.50	56.7
836.000 PRINTING & PUBLISHING	55,053.00	55,053.00	28,090.28	2,497.25	0.00	26,962.72	51.0
840.000 BUILDING/LIAB. INS.	25,000.00	25,000.00	28,346.00	0.00	0.00	-3,346.00	113.4
850.000 EQUIPMENT MAINTENANCE	30,500.00	30,500.00	13,004.76	5,416.60	0.00	17,495.24	42.6
851.000 BUILDING MAINTENANCE	500.00	500.00	306.40	116.24	0.00	193.60	61.3
860.000 CONFERENCES & WORKSHOPS	500.00	500.00	0.00	0.00	0.00	500.00	0.0
890.000 MILEAGE EXPENSES	2,500.00	2,500.00	805.40	170.80	0.00	1,694.60	32.2
970.000 CAPITAL OUTLAY	45,000.00	45,000.00	0.00	0.00	0.00	45,000.00	0.0
975.000 COMPUTER SOFTWARE	2,234.00	2,234.00	14,000.69	12,869.96	0.00	-11,766.69	626.7
978.000 OFFICE EQUIPMENT	500.00	500.00	2,009.55	2,009.55	0.00	-1,509.55	401.9
979.000 CONTINGENCY	5,804.00	5,804.00	0.00	0.00	0.00	5,804.00	0.0
Expenditures	1,753,842.00	1,753,842.00	492,773.82	88,896.91	0.00	1,261,068.18	28.1
Net Effect for GENERAL FUND - ADMINISTRATION	-223,108.00	-223,108.00	228,827.94	-45,868.97	0.00	-451,935.94	-102.6
Change in Fund Balance:			228,827.94				
Grand Total Net Effect:	-223,108.00	-223,108.00	228,827.94	-45,868.97	0.00	-451,935.94	



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Since 1989

**Minutes of January 29, 2026
RRRASOC Board of Directors
Regular Meeting
9:30 a.m.
Farmington Hills City Hall-Community Room
31555 W. Eleven Mile Road, Farmington Hills, MI 48336**

1. Call to Order

Mr. Brown called the meeting to order at 9:38 a.m.

2. Roll Call

Steve Brown	Vice Chairperson, Wixom
Chelsea Pesta	Treasurer, Walled Lake
Fred Zorn	Secretary, Southfield
David Murphy	Farmington
Derrick Schueller	Farmington Hills
Jacob Rushlow	Farmington Hills
Matthew Best	Charter Township of Milford
Christian Wuerth	Milford Village
Lydia Brauher	Milford Village
Megan Mikus	Novi
Michael Csapo	RRRASOC
Laura Shaw	RRRASOC

3. Approval of Agenda

Mr. Rushlow moved to approve the agenda. Mr. Wuerth supported, and the motion passed unanimously by the Board.

4. Audience Participation

None.

5. Consent Agenda

- A. Payment of Bills Report
- B. Investment Report
- C. Revenue and Expenditure Report
- D. MRF Operations Report
- E. Minutes of December 18, 2025 Regular Meeting

Mr. Wuerth moved to approve the Consent Agenda. Mr. Murphy supported, and the motion passed unanimously by the Board.

6. Matters for Discussion/Action

A. Election of Officers

Mr. Wuerth made a motion to elect the following officers:

Steve Brown	Chairperson	Wixom
Matthew Best	Vice Chairperson	Charter Township of Milford

Mr. Murphy supported, and the motion passed unanimously by the Board.

B. BS&A Software Agreement

Mr. Wuerth made a motion to authorize RRRASOC staff to enter into an agreement for Software and Service for BS&A Cloud to utilize the Financial Management Suite. Mr. Murphy supported and the motion passed unanimously by the Board.

C. 2025 Annual Report

Mr. Csapo reviewed the 2025 Annual Report with the Board.

Mr. Wuerth made a motion to accept and file the 2025 Annual Report. Mr. Best supported, and the motion passed unanimously by the Board.

D. Republic Services Update

Mr. Csapo updated the Board on the status of management and maintenance at the MRF.

Mr. Csapo informed the Board that he will be bringing an extension to the current contract to the Board at the February meeting.

7. Manager's Report

Mr. Csapo informed the Board that both he and Ms. Shaw will start receiving Medicare benefits in January and February 2026, respectively. Mr. Csapo discussed with the Board different options for reimbursement costs incurred by himself and Ms. Shaw.

The Board recommended that Mr. Csapo investigate the development of a 105 HR document.

8. Other

None.

9. Adjournment

The meeting was adjourned at 10:54 a.m.



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Southfield, MI 48075-5708
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THE RECYCLING AUTHORITY
Since 1989

To: RRRASOC Board of Directors
From: Mike Csapo, General Manager
Date: February 19, 2026

Re: **Proposed FY 2026 - 2027 RRRASOC Budget**

Action Requested

Set the Public Hearing on the FY 2026 - 2027 RRRASOC Budget for April 23, 2026.

Background

RRRASOC's Articles of Incorporation stipulate that the Board of Directors must review and adopt its budget and provide it to each constituent municipality prior to May 1 of each calendar year. Attached for your review and consideration is the draft, proposed FY 2026 - 2027 budget and the amended FY 2025 - 2026 budget.

The proposed FY 2026-2027 RRRASOC budget continues a full range of services, incorporates grant-funded programs, and facilitates municipal compliance with Michigan's Solid Waste Management law and regulations, including Benchmark Recycling Standards (MCL 324.11502(6)).

The budget maintains the Authority's fund balance in a healthy position and is consistent with the Authority's response to the Michigan Department of Treasury request for a Corrective Action Plan (see attached). The proposed budget for FY 2026 - 2027 maintains a total ending fund balance of \$527,501, which represents a fund balance of 22% of operating expenditures.

The budget is also consistent with the Board-approved MRF Operating Agreement with Republic Services.

It is expected that the total solid waste related expenditures of the RRRASOC Member Communities will remain significantly below the regional median and average for the upcoming fiscal year.

The attached document also includes amendments to the FY 2025 - 2026 budget. Material amendments for the current fiscal year are as follows:

- A. The beginning fund balance is adjusted to reflect the actual FY 2025 - 2026 ending fund balance.
- B. Revenue sharing items are adjusted to reflect actual commodity pricing.
- C. Host fee revenue is adjusted to reflect larger than expected MRF throughput.
- D. Contractual services costs are adjusted downward to reflect expected expenses.
- E. Contractual services: Drop-off is adjusted to reflect lower than expected costs.
- F. Computer Software has been adjusted to reflect the Board-approved agreement with BS&A.

Recommendation

Set the Public Hearing on the FY 2026 - 2027 RRRASOC Budget for April 23, 2026.

RRRASOC Member Communities

Farmington ♦ Farmington Hills ♦ Milford ♦ Milford Township
Novi ♦ South Lyon ♦ Southfield ♦ Walled Lake ♦ Wixom

Draft



Proposed FY 2026 – 2027 Budget

Member Communities

**Farmington
Farmington Hills
Milford
Milford Township
Novi
South Lyon
Southfield
Walled Lake
Wixom**

Board of Directors

Chairman

Steve Brown, City Manager, Wixom

Vice Chairman

Matthew Best, Township Manager, Milford Township

Treasurer

Chelsea Pesta, Assistant City Manager, Walled Lake

Secretary

Fred Zorn, City Administrator, Southfield

David Murphy, City Manager, Farmington
Christian Wuerth, Village Manager, Milford

Victor Cardenas, City Manager, Novi

Doug Baaki, City Manager, South Lyon

L. Dennis Whitt, City Manager, Walled Lake

Karen Mondora, Acting City Manager, Farmington Hills

Designated Board Alternates

Josh Leach, Director, Farmington Department of Public Services

Jacob Rushlow, Director, Farmington Hills Department of Public Services

Derrick Schueller, Superintendent, Farmington Hills Department of Public Works

Mike Karll, Director, Village of Milford Department of Public Services

Wesley Scallions, Assistant to the Village Manger, Village of Milford

Jeff Herczeg, Director, Novi Department of Public Works

Megan Mikus, Deputy Director, Novi Department of Public Works

Holly Brandt, Township Clerk, Milford Township

John Michrina, Deputy City Administrator, Southfield

Abdul Siddiqui, Director, Southfield Department of Public Works

Tim Sikma, Director, Wixom Department of Public Works

Jeff Archey, Superintendent, South Lyon Department of Public Works

RRRASOC Staff

Michael Csapo, General Manager

Laura Shaw, Administrative Secretary

IRIS Waste Diversion Specialists, Education and Outreach Coordinators

Draft

Executive Summary

The proposed FY 2026-2027 RRRASOC budget continues a full range of services, incorporates grant-funded programs, and facilitates municipal compliance with Michigan's Solid Waste Management law and regulations, including Benchmark Recycling Standards (MCL 324.11502(6)). The budget maintains the Authority's fund balance in a healthy position.

Fund Balance

The budget for FY 2026-2027 maintains a total ending fund balance of \$527,501, which represents 22% of operating expenditures.

Revenue

The budget shows total revenue of \$2,345,329, of which \$599,129 or 26% is from member contributions. Per capita rates are set at \$2.08. Contributions are based on the 2020 Census.

Other sources of revenue combine for \$1,746,200. Revenue projected from curbside recycling is \$770,00 and \$43,00 from drop off recycling. \$174,000 in host fees are projected. Community reimbursement for recycling costs is estimated at \$700,600. Revenue from these sources is highly dependent upon market prices and recyclable volumes. Projections are based historical and anticipated prices and volumes and will be adjusted as necessary to accommodate movements in the market.

Grant revenue of \$48,600 is included in the budget.

Expenditures

Expenditures for FY 2026-2027 total \$2,449,758 RRRASOC's efforts include activities such as anticipated recycling processing costs, inspections, solid waste program management and analysis, legislative and policy analysis, outreach and education, contract management, facility oversight, recycling drop-off center costs, and special collections.

Line-Item Narrative

The following is a description of various revenue and expenditure items, which warrant a more detailed treatment. Expenditures more than \$10,000 and deemed material are included.

Revenue

580.00 - Member Contributions Total: \$599,129
Membership contributions are set at \$2.08 per capita and are based on the 2020 Census. Individual community costs are as follows:

Farmington	Farmington Hills	Milford	Milford Twp	Novi	South Lyon	Southfield	Walled Lake	Wixom
\$23,912	\$172,122	\$13,345	\$21,986	\$137,095	\$24,292	\$155,711	\$15,080	\$35,587

582.00 - Member Tip Fee Reimbursement Total: \$700,600
Membership net tip fee reimbursement for recycling processing is based on projected volume. Individual community costs are as follows:

Farmington	Farmington Hills	Milford	Milford Twp	Novi	South Lyon	Southfield	Walled Lake	Wixom
\$37,000	\$240,200	\$20,050	\$23,050	\$173,400	\$37,250	\$121,950	\$13,800	\$33,900

645.00 - Revenue Sharing (curbside) Total: \$770,00
Revenue is calculated based on incoming volume and the average commodity revenue (ACR) of material collected curbside within the RRRASOC Member Communities. Projections are based on an estimate of commodity values and will be adjusted as necessary. Prices for individual commodities vary over time.

646.00 - Revenue Sharing (drop-off) Total: \$43,000
Revenue is calculated based on incoming volume and the average commodity revenue (ACR) of material collected through the drop-off centers. Projections are based on an estimate of commodity values and will be adjusted as necessary. Prices for individual commodities vary over time.

647.00 - Host Fees Total: \$174,000
Revenue is calculated based on the incoming volume of material collected outside of the RRRASOC programs.

671.00 – Miscellaneous Income Total: \$48,600
This includes grants and revenue from state and third-party sources.

Draft

Expenditures

702.00 - 715.00 - Human Resources Total: \$355,753

These items account for the costs associated with RRRASOC's FTEs. These items include salaries and wages, deferred compensation, employer FICA costs, medical benefits, unemployment, and worker's compensation insurance.

729.00 - Postage & Mailing Total: \$19,600

This item includes costs associated general postage, as well as direct-mail postcards and "new resident" packets to inform residents about various programs.

810.00 – Audit Total: \$19,500

This item consists of the cost of the annual third-party audit of RRRASOC's annual financial statements.

822.00 - Contractual Services Total: \$161,819

This item consists of charges and fees associated with various contracted services, including payroll services, banking fees, data management systems, the contracted Education Coordinator, grant-funded robotics data services, and the Fire Rover fire protection system.

822.02 – Contractual Services: Drop-Off Total: \$292,955

Costs associated with recycling processing costs, vendor services, and host fees at the Novi recycling drop-off center are charged to this account.

822.03 – Contractual Services: HHW Total: \$35,000

This includes costs associated with vendor services for household hazardous waste and shredding services as well as special events.

822.04 – Contractual Services: Tip Fees Total: \$1,350,000

This includes projected gross processing costs associated the processing of curbside volume.

836.00 - Printing/Publishing Total: \$55,053

This item includes costs associated with direct-mail postcards to inform residents about various programs, including RRRASOC's HHW collection and E-waste events. Also included in this item are costs associated with website maintenance, e-newsletter development, and the ReCollect search directory.

840.00 – Building/Property Insurance Total: \$29,000

This item includes building, property and liability insurance associated with the MRF.

850.00 – Equipment Maintenance Total: \$29,000

This item includes office equipment and preventative maintenance activities, as well as engineering review of Republic Services' MRF maintenance and repair activity.

970.00 – Capital Outlay Total: \$45,000

This item includes costs for potential major capital equipment repairs and replacement.

975.00 – Computer Software Total: \$11,940

This item includes costs for associated with the Board-approved agreement with BS&A.

Draft

REVENUE					
Account	Description	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Proposed 2026-2027
580.000	Member Contributions	\$ 403,260	\$ 576,086	\$ 576,087	\$ 599,129
582.000	Member Tip Fee Reimbursement	0	350,300	350,300	700,600
664.000	Interest Income	24,031	10,000	15,000	10,000
645.000	Revenue Sharing (curbside)	52,632	350,300	384,034	770,000
646.000	Revenue Sharing (drop-off)	3,211	21,500	21,500	43,000
647.000	Host Fees	254,439	150,000	200,000	174,000
671.000	Misc. Income	143,190	72,548	74,360	48,600
	Total Revenue	\$ 880,763	\$ 1,530,734	\$ 1,621,281	\$ 2,345,329
	Beginning Fund Balance (7/1)	\$ 893,898	\$ 633,473	\$ 762,738	\$ 631,930
	Total Funds Available	1,774,661	2,164,206	2,384,019	2,977,259
	Total Expenditures	1,011,923	1,753,842	1,752,089	2,449,758
	Total Ending Fund Balance (6/30)	\$ 762,738	\$ 410,364	\$ 631,930	\$ 527,501
EXPENDITURES					
Account	Description	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Proposed 2026-2027
702.000	Supervisory Salaries	\$ 142,048	\$ 143,789	\$ 143,789	\$ 143,789
703.000	Permanent Salaries	70,262	71,160	71,160	71,160
705.000	Overtime/Bonus/Longevity	7,672	7,766	7,766	7,766
710.000	FICA	19,283	19,244	19,244	19,244
711.000	Medical/Dental Insurance	71,469	75,094	78,201	83,324
712.000	Unemployment Insurance	270	532	270	532
713.000	Workers Compensation	968	1,100	1,100	1,100
715.000	ICMA RC	28,917	28,838	28,838	28,838
727.000	Operating Supplies	0	250	250	250
728.000	Office Supplies	652	1,500	1,500	1,500
729.000	Postage & Mailing	18,016	19,516	19,516	19,600
730.000	Magazines/Periodicals	135	160	160	160
810.000	Audit	18,180	18,500	19,195	19,500
812.000	Consulting Services:Legal	0	4,000	4,000	4,000
821.000	Membership Dues	1,148	1,148	1,148	1,148
822.000	Contractual Services	154,511	171,974	161,744	161,819
822.002	Contractual Services: Drop-Off	195,269	267,000	253,358	292,955
822.003	Contractual Services: HHW	34,650	35,000	35,000	35,000
822.004	Curbside Recycling Tip Fees	0	700,600	700,600	1,350,000
830.000	Utilities	4,962	4,980	4,980	4,980
831.000	Vehicle Allowance	4,800	4,800	4,800	4,800
835.000	Community Relations	7,512	9,300	9,300	9,300
836.000	Printing/Publishing	54,673	55,053	55,053	55,053
840.000	Building/Liability Insurance	21,599	25,000	28,346	29,000
850.000	Equipment Maintenance	28,195	30,500	31,211	29,000
851.000	Building/Grounds Maintenance	0	500	500	500
860.000	Conferences & Workshops	0	500	500	500
890.000	Expenses & Mileage	2,732	2,500	2,500	2,500
970.000	Capital Outlay	121,692	45,000	45,000	45,000
975.000	Computer Software	2,308	2,234	15,255	11,940
978.000	Office Equipment	0	500	2,010	500
979.000	Contingency	0	5,804	5,794	15,000
	Total	\$ 1,011,923	\$ 1,753,842	\$ 1,752,089	\$ 2,449,758

**Resource Recovery and Recycling Authority of Southwest Oakland County
Proposed FY 2026 – 2027 Budget**

Draft



R·R·R·A·S·O·C

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248.208.2270
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www.RRRASOC.org



Resource Recovery & Recycling Authority of Southwest Oakland County

20000 W. 8 Mile Rd
Southfield, MI 48075-5708

Office: 248.208.2270

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www.RRRASOC.org

THE RECYCLING AUTHORITY
Since 1989

February 17, 2026

Cary Jay Vaughn
Local Audit and Finance Division
State of Michigan Department of Treasury

Dear Mr. Vaughn:

Over the past three fiscal years, the expenditures of the Resource Recovery and Recycling Authority of Southwest Oakland (municipality code 637571) have exceeded revenues. This is the result of Board of Directors approved intentional draw down on a large fund balance.

Historically, a significant source of revenue for the Authority is the sale of recyclable commodities. However, the volatility of the commodities market creates significant fluctuations in revenue from year to year. For the period ending June 30, 2022, the Authority had a fund balance of 150% of operating expenditures following three years during which revenues exceeded expenditures.

As a consequence, the Board adopted budgets that consisted of utilizing the fund balance for operating expenditures as opposed to unnecessarily raising fees to the Authority's constituent Member Communities.

The Authority's fund balance as of June 30, 2025 was 75.4% of operating expenditures, well in excess of the target of 20%. The amended budget for FY 2025-2026 projects an ending fund balance of 39% and the draft budget for FY 2026-2027 projects an ending fund balance of 22%.

Additionally, as of January 1, 2026, changes to the Authority's contractual arrangements and related budgeting practices will reduce the exposure of the Authority's fund balance to large fluctuations in the commodities market.

Regarding the second item in the letter, the Authority is now in compliance with the guidance issued by the Department. At its August 28, 2025 regular meeting, the Authority's Board of Directors adopted the Authority's ACH Policy.

Sincerely,

Michael J. Csapo
General Manager



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

October 27, 2025

**Request for Improvement
of Deficiencies -
Corrective Action Plan**

Fiscal Year: 2025

Municipality Code: 637571

Report ID Number: 172522

Sent Via Email

Resource Recovery & Recycling Authority of Southwest Oakland County
Mcsapo@rrrasoc.org

Dear Governing Body:

The Community Engagement and Finance Division has received the audit report for the fiscal year referenced above. It is the responsibility of this division to administer certain State statutes. Consequently, your audit has been reviewed to determine compliance with budgeting, accounting, auditing, and statutory compliance related activities. This review has identified issues that we believe need your attention.

Please note the following issues corresponding to response(s) on the auditing procedures report:

- Expenditures have exceeded revenues for the last three years. Please provide an explanation for this trend.
- There is non-compliance with guidance issued by the Community Engagement and Finance Division of the Department of Treasury. Please provide an explanation.

The matter(s) described above are either violations of state statute or are deficiencies of the local unit that may impede the local unit's ability to comply with state statute.

Additional deficiencies in your report are usually found in the form of comments and recommendations located toward the end of the report or may be filed separately. The plan should identify each Auditing Procedure Report question listed above, each additional deficiency, the corrective action to be taken, the supporting documentation requested, if any, and the date in which the action is to be implemented.

Therefore, within **30 days** from the date of this letter, please submit to us a detailed Corrective Action Plan to resolve the above-mentioned matter(s), including other deficiencies noted in your audit report. To submit your Corrective Action Plan, visit the department's online filing site at [Michigan.gov/localfinancialreporting](https://www.michigan.gov/localfinancialreporting) and select the File Online Reports tab. You must request local unit user access if one does not already exist. We do not accept hard-copy or emailed responses. Please combine multiple documents as only one document can be uploaded.

Failure to respond within 30 days or an inability to demonstrate that corrective action has been implemented may result in one or more of the following:

- Denial of subsequent year qualified status under Public Act 34 of 2001, the Revised Municipal Finance Act (possibly preventing your municipality the ability to borrow money);
- Subject the local unit to an audit and/or review performed by Department of Treasury auditors at the expense of the local unit.

Please contact the audit review staff at LAFD_Audits@michigan.gov if you have any questions.

Sincerely,



Cary Jay Vaughn, CPA, CGFM
Local Audit and Finance Division



Resource Recovery & Recycling Authority of Southwest Oakland County

20000 W. 8 Mile Rd
Southfield, MI 48075-5708

Office: 248.208.2270
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THE RECYCLING AUTHORITY
Since 1989

To: RRRASOC Board of Directors
From: Michael Csapo, General Manager
Date: February 16, 2026

Re: **Health Reimbursement Arrangement Plan**

Action Requested

Adopt the resolution establishing the RRRASOC Health Reimbursement Arrangement Plan.

Background

As discussed at the January Board meeting, due to the number of RRRASOC employees, at age 65 employees are obligated to enroll in Medicare Part B, resulting in a rate reduction for the existing BCBS small group plan but new Part B premiums for covered employees and spouses. The Board expressed a consensus to keep employees whole regarding coverage and costs.

The attached Health Reimbursement Arrangement Plan has been identified as the most viable and cost-effective vehicle for meeting the Authority's needs. It was drafted upon consultation with MichiganPlanners, Total Benefit Systems, and Plante Moran.

The proposed Plan is cost neutral, with Section 2.15 stipulating that the Plan benefit amount is controlled by the Authority's adopted budget.

Recommendation

Adopt the resolution establishing the RRRASOC Health Reimbursement Arrangement Plan.

RRRASOC Member Communities

Farmington + Farmington Hills + Milford + Milford Township
Novi + South Lyon + Southfield + Walled Lake + Wixom

**RESOURCE RECOVERY AND RECYCLING AUTHORITY
OF SOUTHWEST OAKLAND COUNTY
HEALTH REIMBURSEMENT ARRANGEMENT PLAN**

ARTICLE 1 PURPOSE

This document sets forth the Health Reimbursement Arrangement, hereinafter referred to as the "Plan." The purpose of the Plan is for the Resource Recovery and Recycling Authority of Southwest Oakland County, hereinafter referred to as the "Authority" to provide reimbursement to participating employees for expenses they incur for the medical care of themselves, their spouses, and their dependents. This HRA Plan Document is intended to qualify as a health reimbursement arrangement under IRS Code sections 105 and 106 that provides benefits that are excludable from gross income under Code section 105. The Authority has established this HRA Plan to reimburse Participants for certain Eligible Expenses that are not otherwise reimbursed by the Authority Medical Plan. This HRA Plan is integrated with the Authority Medical Plan and shall be interpreted and administered accordingly.

ARTICLE 2 DEFINITIONS

- Section 2.1: Administrator means the Authority or a person or entity appointed by the Authority to function in this capacity.
- Section 2.2: COBRA means the group health plan continuation coverage requirements of the Consolidated Omnibus Budget Reconciliation Act of 1985 as amended from time to time.
- Section 2.3: Code means the Internal Revenue Code of 1986, as amended from time to time.
- Section 2.4: Coverage Level means the category of coverage a Participant is enrolled in, as determined by the number of individuals who may have Eligible Expenses reimbursed by the Plan. A Participant's Coverage Level must be consistent across all portions of their Integrated Medical Plan enrollment.
- Section 2.5: Dependent means dependent as defined in Code § 152. Any child of divorced parents shall be treated as a Dependent of both parents if all of the following conditions are met:
- (a) more than one-half of the child's support during the calendar year comes from one or both parents;
 - (b) the child is in the custody of one or both parents for more than one-half of the calendar year; and
 - (c) the child qualifies under Code § 152(c) or § 152(d) as a qualifying child or qualifying relative of one of the parents.
- Section 2.6: Eligible Child means a child as defined in Code § 152(f), if the child has not attained age 27 as of the end of the calendar year.
- Section 2.7: Eligible Employee means an Employee eligible to participate in this Plan.

- Section 2.8: Eligible Expense means a qualifying medical expense as defined in IRS Publication 502 and which a Participant incurs for “medical care,” as defined in Code §§ 105(b), 106(f), and 213(d), for the Participant or his or her Spouse, Dependent or Eligible Child. Nevertheless, an Eligible Expense shall not include an expense for which the Participant can obtain reimbursement under any other health plan, insurance policy, or government program.
- Section 2.9: Employee means an individual who is on the Authority’s Form W-2 payroll. Employee does not include any individual not on the Authority’s Form W-2 payroll, even if a governmental agency or a court later determines that he/she is a common-law employee who should have been included on the Authority’s Form W-2 payroll.
- Section 2.10: Authority means the entity listed in the Certificate of Resolution. The Plan is maintained by the Authority for the benefit of its employees.
- Section 2.11: Entry Date means the first day on which the Employee becomes a Participant by meeting the requirements set forth in the Article titled Eligibility and Participation.
- Section 2.12: ERISA means Employee Retirement Income Security Act of 1974, as amended from time to time. If the Authority is a governmental entity or church-controlled entity whose employee benefit plans are “governmental plans” or “church plans” and thereby exempt from Title I of ERISA, then the Plan shall likewise be exempt.
- Section 2.13: HIPAA means the Health Insurance Portability and Accountability Act of 1996 and any other state law to the extent applicable, as amended from time to time.
- Section 2.14: Integrated Medical Plan means a group health plan that is integrated with the Plan in accordance with Treas. Reg. §54.9815-2711(d).
- Section 2.15: Annual Benefit Amount means the amount of money made available by the Authority to each Participant during the Plan Year for Eligible Expenses incurred by a Participant, their Spouse, Dependent, or Eligible Child. The Annual Benefit Amount is the amount established annually and included in the Authority’s adopted budget.
- Section 2.16: Participant means an Eligible Employee who becomes and remains a Participant under the Article titled Eligibility and Participation.
- Section 2.17: Spouse means a person to whom an individual is legally married under the laws of a state or country.

ARTICLE 3 ELIGIBILITY AND PARTICIPATION

Section 3.1: Commencement of Participation. An Eligible Employee shall begin to participate as of the first Entry Date after he or she completes any waiting period and enrolls in the plan as defined in the Plan Eligibility and Participation.

For purposes of this Section:

- (a) An Employee may enroll in the plan either through an active enrollment or through the Authority's policy of automatic enrollment based on participation in the Authority's Integrated Medical Plan.
- (b) An Employee whose employment terminates before he or she completes any period of service required for participation shall:
 - (1) lose credit for such service and be treated as a new Employee upon any subsequent reemployment; and
 - (2) his or her period of service for an Affiliate or predecessor of the Authority shall be treated as a period of service for the Authority.

Section 3.2: Change of Coverage or Coverage Level. This HRA is coupled with one or more Integrated Medical Plans, such that an Eligible Employee's enrollment in the Plan is contingent upon their enrollment in an approved Integrated Medical Plan. Therefore, any coverage change made to the Integrated Medical Plan, such as enrollment, disenrollment, or change of coverage level (for example, from single to family coverage), must be made for the Plan portion of coverage. No coverage change may be permitted for the Plan that is not made for the Integrated Medical Plan.

Section 3.3: Opt Out. Effective as of the beginning of any calendar month, or upon termination of employment from the Authority, a Participant may, by written notice to the Authority (which shall forward such written notice to Employee Benefits Corporation) opt out of and waive future reimbursements from the Plan for the remainder of the Plan Year.

Section 3.4: Termination of Participation. Except as otherwise required by law, a Participant ceases to be a Participant in this Plan on the earliest of:

- (a) the date on which the Participant is no longer an Eligible Employee;
- (b) the date on which the Participant no longer participates in the Integrated Medical Plan; or
- (c) the date on which the Authority effectively terminates the Plan.

Section 3.5: Reemployment. If an Employee's employment terminates before he or she becomes a Participant, then he or she shall lose credit for such period of employment and be treated as a new Employee upon any reemployment. If an Employee's employment terminates after he or she becomes a

- Participant, then he or she shall become a Participant again immediately upon reemployment.
- Section 3.6: FMLA Leave. Notwithstanding any contrary provision in this Plan, if a Participant is on FMLA Leave, then to the extent required by FMLA, the Authority shall continue to maintain coverage under the Plan on the same terms and conditions as if the Participant were still an active Employee.
- Section 3.7: Non-FMLA Leave. When a Participant goes on a non-FMLA leave of absence, the Authority's usual procedures with respect to benefits while on leave apply.

ARTICLE 4 BENEFITS OFFERED UNDER THE PLAN

- Section 4.1: Expenses Eligible for Reimbursement. The Authority shall provide reimbursement for any Eligible Expense incurred during the Plan Year for any participant who properly and timely requests reimbursement. Expenses reimbursed by another plan are not eligible for reimbursement from the Plan.
- Section 4.2: HRA Rollover. The Authority allows Participants to accumulate funds from a prior Plan Year. Accumulated funds may be made available to Participants to reduce the amount the Participant would otherwise be responsible for paying, or after the maximum Annual Benefit Amount has been exhausted for an Eligible Expense.

ARTICLE 5 REIMBURSEMENT RULES

- Section 5.1: Incurrence of Expense: An Eligible Expense is incurred at the time the goods or services causing the expense are furnished, not when the expense is billed or paid.
- Section 5.2: Form of Reimbursement Application. The application for reimbursement shall be in a form acceptable to the Administrator and shall include:
- (a) the name of the person on whose behalf the expenses were incurred;
 - (b) a description of the expenses incurred;
 - (c) the date(s) services were incurred;
 - (d) the amount of the requested reimbursement; and
 - (e) a statement that the expenses have not otherwise been paid (and are not expected to be paid) from any other source.
- Section 5.3: Reimbursement of Insurance Premiums. The Plan reimburses as an Eligible Expense any premiums paid by an employee for individual insurance coverage as long as the premiums have been paid by the Participant on an after-tax basis. Individual medical insurance premiums, including prescription drug, Medicare, or Medicare supplemental policies shall be reimbursed.

- Section 5.4: Timing of Reimbursement Applications. Applications for reimbursement of expenses incurred during the Plan Year shall be submitted to the Administrator prior to the end of the Runout Period determined by the Administrator for any Plan Year.
- Section 5.5: Facility of Payment. The Authority may provide reimbursement of an Eligible Expense to a representative of the Participant (such as a parent or legal guardian) instead of to the Participant when:
- (a) the Participant is a minor or incapacitated and thereby unable to manage his or her financial affairs, and
 - (b) the representative properly and timely requests reimbursement of the Eligible Expense for the Participant.
- Section 5.6: Direct Payment. The Authority may, at its discretion, directly pay the provider of the medical care for a Participant's Eligible Expense instead of reimbursing the Participant.
- Section 5.7: Post-Termination Expenses. Expenses incurred during the period of coverage before termination of participation may only be reimbursed post-termination if application for reimbursement of such expenses is made within the Runout Period for Mid-Year Terminations, unless the Participant is eligible for and elects COBRA for both the Integrated Medical Plan and the HRA, thereby extending the period of coverage for the duration of the COBRA coverage period. No reimbursement shall be made for any expense incurred after participation in the applicable part of the Plan has terminated for any reason.
- Section 5.8: Recoupment of Overpayments or Erroneous Payments. To the extent that the Plan has made a reimbursement to a Participant that is later determined to be an overpayment, an erroneous payment, or a payment which cannot be substantiated, the Administrator shall have the power and discretion to offset such overpayment against future reimbursements. If no further reimbursements are forthcoming, the Administrator may demand repayment from the Participant and include, or direct the Authority to include, the amount of overpayment as IRS Form W-2 compensation to the Employee.

ARTICLE 6 PLAN ADMINISTRATION

- Section 6.1: Plan Administrator. The Plan shall be administered by the Authority. The Authority shall discharge its duties with respect to the Plan solely in the interest of the Participants and their Spouses, Dependents and Eligible Children and for the exclusive purpose of providing benefits to them and defraying reasonable expenses of administering the Plan. The Authority may adopt such rules, as it deems necessary or appropriate for administration of the Plan.
- Section 6.2: Discretionary Authority. The Authority shall pay benefits under the Plan only if the Authority decides in its discretion that the applicant is entitled to them.

- Section 6.3: Record Retention. The Authority shall maintain records of the Eligible Expenses that are reimbursed for the current Plan Year and the most recent six Plan Years. The Authority shall make available to each Participant the records of the reimbursements made to him or her for those years.
- Section 6.4: Service Provider. The Authority may engage third parties to provide certain services to the Authority. The obligations of any third party shall be limited to providing such services as agreed to between the third party and the Authority.
- Section 6.5: Funding the Plan: All benefits payable under the Plan shall be paid from the general assets of the Authority. No funds are required to be set aside for the payment of benefits. To the extent any funds are set aside, they shall be subject to claims of general creditors of the Authority. Funds held by any service provider for the payment of benefits under the Plan shall be assets of the Authority, subject to claims of general creditors of the Authority. Any reference to an account, deposits, or funds made herein as applied to a Participant shall refer only to a recordkeeping ledger and the Participant shall have no rights vested in amounts not distributed.

ARTICLE 7 COMPLIANCE WITH LAWS

- Section 7.1: Compliance with Income Exclusion Rules. The Plan is intended to be a health plan for purposes of Code §§ 105 and 106. The Plan shall be administered and interpreted consistent with that purpose. Reimbursements under the Plan are accordingly intended to be excluded from the gross income of Participants as provided under Code § 105(b), except to the extent the plan is found to be out of compliance with the nondiscrimination rules set forth in Section 7.2. In any year in which the Plan is found to be or is reasonably expected to be out of compliance with the nondiscrimination rules outlined in Section 7.2, the Plan Sponsor shall ensure the Plan corrections are taken, including adjusting the taxable income of any Highly Compensated Individuals to include some or all benefits they receive under the Plan. Similarly, as long as the plan is found not to be discriminatory under Section 7.2, coverage under the Plan is accordingly intended to be excluded from the gross income of Participants as provided under Code § 106.
- Section 7.2: Compliance with Nondiscrimination Rules. The Plan is intended to comply with Code § 105(h) and shall not discriminate in favor of Highly Compensated Individuals as to eligibility to participate and as to benefits.
- Section 7.3: Compliance with COBRA. To the extent required by law, the Plan shall comply with Part 6 of ERISA and parallel requirements under the Internal Revenue Code and the Public Health Service Act regarding continuation coverage of individuals after “qualifying events” such as termination of employment.

Section 7.4: HIPAA.

(a) Privacy and Security: Permitted and Required Uses and Disclosure of Protected Health Information for Plan Administration Purposes

- (1) General. Unless otherwise permitted by law, and subject to the conditions of disclosure described below, the Plan or a business associate on behalf of the Plan may disclose PHI and Electronic PHI to Authority, provided that Authority is permitted to use or disclose PHI and Electronic PHI only for Plan Administration purposes. Plan Administration means administration functions performed by Authority on behalf of the Plan, such as quality assurance, appeal adjudication, auditing, monitoring, and Plan management. Plan administration functions do not include functions performed by Authority in connection with any other benefit or benefit plan of Authority or any employment-related actions or decisions. Notwithstanding any provisions of this Plan to the contrary, in no event shall Authority be permitted to use or disclose PHI or Electronic PHI in a manner that is inconsistent with 45 CFR §164.504(f).
- (2) Conditions of Disclosure. Authority agrees that with respect to any PHI (other than PHI disclosed pursuant to a signed authorization that complies with the requirements of 45 CFR §164.508) disclosed to it by the Plan or a business associate on behalf of the Plan, Authority shall:
 - a. not use or further disclose the PHI other than as permitted or required by the Plan or as required by law;
 - b. ensure that any agent to whom it provides PHI received from the Plan agrees to the same restrictions and conditions that apply to Authority with respect to PHI;
 - c. not use or disclose the PHI for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of Authority; report to the Plan any use or disclosure of the PHI of which it becomes aware that is inconsistent with the uses or disclosures provided for;
 - d. make available all PHI necessary for the Plan to comply with an individual's right to access PHI in accordance with 45 CFR §164.524, including the right to access electronic copies of PHI, if applicable;
 - e. make available PHI required for the Plan to comply with an individual's right to amend PHI, and to incorporate any amendments to PHI, in accordance with 45 CFR §164.526;
 - f. make available PHI required for the Plan to comply with an individual's right to request an accounting of disclosures in accordance with 45 CFR §164.528;
 - g. make its internal practices, books, and records relating to the use and disclosure of PHI received from the Plan available to the

Secretary of Health and Human Services for purposes of determining compliance by the Plan with HIPAA's privacy requirements;

- h. if feasible, return or destroy all PHI received from the Plan that Authority still maintains in any form and retain no copies of such PHI when no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the PHI infeasible; and
- i. ensure that adequate separation between Plan and Authority (i.e., a firewall) is established.

Authority further agrees that if it creates, receives, maintains, or transmits any Electronic PHI (other than Electronic PHI disclosed pursuant to a signed authorization that complies with the requirements of 45 CFR §164.508) on behalf of the Plan, it will:

- a. implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the Electronic PHI that it creates, receives, maintains, or transmits on behalf of the Plan;
 - b. ensure that the adequate separation between the Plan and Authority (i.e., the firewall) is supported by reasonable and appropriate security measures;
 - c. ensure that any agent to whom it provides Electronic PHI agrees to implement reasonable and appropriate security measures to protect the Electronic PHI; and
 - d. report to the Plan any security incident of which it becomes aware.
- (3) Inapplicability to Enrollment, Disenrollment, and Summary Health Information. This provision does not apply to enrollment and disenrollment information created by Authority, or to summary health information as that term is defined under 45 CFR 164.504.
- (4) Adequate Separation Between Plan and Authority. Authority shall allow employees with oversight responsibility for the Plan access to the PHI. No other persons shall have access to PHI. This class of employees shall have access to and use of PHI only to the extent necessary to perform the plan administration functions that Authority performs for the Plan. In the event that a specified employee does not comply with the provisions of this Amendment, the employee shall be subject to disciplinary action by Authority for noncompliance pursuant to Authority's employee discipline and termination procedures. Authority shall ensure that the provisions of this Amendment are supported by reasonable and appropriate security measures to the

extent that the persons designated herein create, receive, maintain, or transmit Electronic PHI on behalf of the Plan.

(5) Certification of Authority. The Plan shall disclose PHI to Authority only upon the receipt of a certification by Authority that the Plan has been amended to incorporate the provisions of 45 CFR §164.504(f)(2)(ii), and that Authority agrees to the conditions of disclosure set forth above.

(b) Portability: Unless the Plan is an excepted benefit, the Plan shall comply with the HIPAA group market portability rules. The Plan is an excepted benefit if the coverage provided under the Plan is not limited to benefits that are excepted benefits as defined by HIPAA.

Section 7.5: Other. To the extent required by law, the Plan shall comply with Part 7 of ERISA and parallel requirements under the Internal Revenue Code and the Public Health Service Act, as applicable, including provisions regarding parity in mental-health benefits, benefits for mothers and newborns, and treatment of expenses for postmastectomy reconstructive surgery.

ARTICLE 8 CLAIMS PROCEDURES

Section 8.1: Approval/Denial of Applications. Within a reasonable period of time after the Administrator receives a reimbursement (or other benefit) application (but in any case within 30 days after receipt), the Administrator shall either approve or deny the application and, if approved, make the reimbursement, or if denied, notify the Participant of the denial. The Administrator may extend the 30-day period once for up to 15 days, if the Administrator:

- (a) determines that the extension is necessary due to circumstances beyond the control of the Administrator; and
- (b) notifies the applicant of those circumstances and the date by which the Administrator expects to render a decision before the expiration of the initial 30-day period.

Section 8.2: Manner of Providing Denials. If a reimbursement (or other benefit) application is denied, the Administrator shall provide the denial to the applicant either electronically or in writing. If the denial is provided electronically, then:

- (a) the Administrator shall take appropriate measures to ensure that the system for furnishing the denial results in actual receipt by the applicant;
- (b) the Administrator shall notify the applicant, through electronic means or in writing, of the significance of the denial and the applicant's right to request and receive, free of charge, a paper copy of the denial; and
- (c) upon request of the applicant, the Administrator shall furnish, free of charge, a paper copy of the denial.

- Section 8.3: Content of Denials. A denial shall set forth, in a manner calculated to be understood by the applicant (and in a culturally and linguistically appropriate manner):
- (a) Information sufficient to identify the claim including the date of service, the health care provider, and the claim amount (if applicable);
 - (b) the specific reason for the denial;
 - (c) reference to the specific Plan provisions upon which the denial is based;
 - (d) a description of any additional material or information necessary for the applicant to perfect the application (and an explanation of why such material or information is necessary);
 - (e) a statement describing the appeal procedures below, any external review rights, and the time limits applicable to such procedures, including a statement of the applicant's right to bring a civil action following an adverse decision on appeal;
 - (f) a copy of any internal rule, guideline, protocol, or other similar criterion that was relied upon in making the denial;
 - (g) a description of any Plan standard relied upon for the denial; and
 - (h) information for the Department of Labor's Employee Benefits Security Administration and any applicable state consumer assistance program.
- Section 8.4: Appeals. A denial may be appealed by notifying the Administrator within 180 days following receipt of the denial.
- Section 8.5: Decisions on Appeals. Within a reasonable period of time after the Administrator receives an appeal (but in any case within 60 days after receipt), the Administrator shall have the appeal decided by a decision maker who shall not afford deference to the initial denial and who is not the individual (or a subordinate of the individual) who made the denial. The appellant shall have the opportunity to submit written comments, documents, records, and other information relating to the appeal. The appellant shall be provided, upon request and free of charge, reasonable access to (and copies of) all documents, records, and other information relevant to the appeal. The decision maker shall consider all comments, documents, records, and other information relating to the appeal, without regard to whether such information was submitted or considered in the initial denial.
- Section 8.6: Manner of Providing Adverse Decisions on Appeals. If an appeal is denied, the Administrator shall provide the denial to the applicant either electronically or in writing. If the denial is provided electronically, then:
- (a) the Administrator shall take appropriate measures to ensure that the system for furnishing the denial results in actual receipt by the applicant;

- (b) the Administrator shall notify the applicant, through electronic means or in writing, of the significance of the denial and the applicant's right to request and receive, free of charge, a paper copy of the denial; and
- (c) upon request of the applicant, the Administrator shall furnish, free of charge, a paper copy of the denial.

- Section 8.7: Content of Adverse Decisions on Appeals. An adverse decision on an appeal shall set forth, in a manner calculated to be understood by the applicant (and in a culturally and linguistically appropriate manner):
- (a) Information sufficient to identify the claim including the date of service, the health care provider, and the claim amount (if applicable);
 - (b) the specific reason for the decision and a discussion of the decision;
 - (c) reference to the specific Plan provisions upon which the decision is based;
 - (d) a copy of any internal rule, guideline, protocol, or other similar criterion that was relied upon in making the denial;
 - (e) a description of any available external review process;
 - (f) a statement of the right to sue in federal court;
 - (g) a statement that the applicant is entitled to receive, upon request and free of charge, reasonable access to (and copies of) all documents, records, and other information relevant to the appeal; and
 - (h) information for the Department of Labor's Employee Benefits Security Administration and any applicable state consumer assistance program.
- Section 8.8: Second Level Appeals. If a participant disagrees with an adverse decision on an appeal, the participant may submit a second level appeal to the Administrator by notifying the Administrator within 60 days following receipt of the adverse decision on the appeal. The provisions outlined in Sections under this Article titled Decisions on Appeals through Content of Adverse Decisions on Appeals shall apply to second level appeals.
- Section 8.9: Compliance with Law. The claims and appeals process will be applied in a manner that complies with all applicable laws and regulations, including regulations under the Patient Protection and Affordable Care Act (PPACA) of 2010.
- Section 8.10: Limitation on Claims. To the extent that a Participant is affected by any denial of a benefit under this Plan, including any benefit covered by ERISA, legal action may not be taken by any Participant against the Plan or Administrator until after all administrative procedures outlined in this Plan Document have been exhausted. Once such procedures have been exhausted, no legal claim

may be filed after 12 months following the date the Adverse Decision on Appeal is provided to Participant.

ARTICLE 9 AMENDMENT OR TERMINATION

Section 9.1: Amendment. The Authority may at any time amend the Plan in writing.

Section 9.2: Changes to Maintain Compliance. The Authority shall take any appropriate action to maintain the Plan's compliance with Code §§ 105 and 106. Such action may include, without limitation, a reduction of benefits without the consent of Participants.

Section 9.3: Termination. The Authority may at any time terminate the Plan.

ARTICLE 10 MISCELLANEOUS

Section 10.1: Nonalienation of Benefits. A Participant's right to reimbursement under the Plan shall not be alienated, assigned, encumbered, or otherwise transferred in any manner.

Section 10.2: Subrogation and Refund.

- (a) The Plan has the right to seek recovery from an individual for any reimbursements or payments that have erroneously been or are later paid for or reimbursed by another plan or other third party, for any reason.
- (b) If an individual is reimbursed under this Plan for medical expenses incurred due to illness or injuries caused by the act or omission of a third party, the individual:
 - (1) automatically assigns to the Plan any rights he or she has to recoveries from the third party up to the full amount of the reimbursements and
 - (2) must repay to the Plan the reimbursements paid on his or her behalf out of any recovery.
- (c) This subrogation right allows the Plan to pursue any claim that the individual has against any third party, whether or not the individual chooses to pursue that claim. The Plan may make a claim directly against the third party, but in any event, the Plan has an equitable lien on any amount of the individual's recovery, whether or not designated as payment for medical expenses. By accepting reimbursements under this Plan, the individual agrees to hold recoveries in a constructive trust for the benefit of the Plan. The equitable lien and constructive trust shall remain in effect until the Plan is repaid in full. If the individual dies as a result of his/her injuries and a wrongful death or survivor claim is asserted against a third party, the Plan's subrogation and refund rights shall apply.
- (d) This Plan expressly disavows and repudiates the make whole doctrine, which, if applicable, would prevent the Plan from receiving a recovery unless a covered individual has been made whole with regard to illness or injury that is the responsibility of a third party. This Plan also expressly

disavows and repudiates the common fund doctrine, which, if applicable, would require the Plan to pay a portion of the attorney fees and costs expended in obtaining a recovery. These doctrines have no application to this Plan, because the Plan's refund rights apply to the first dollars payable by a third party.

- (e) To carry out the terms of this section, all individuals covered by the Plan are required to cooperate with the Administrator, and, in particular, are required to:
- (1) Cooperate with the Plan, or any representatives of the Plan, in protecting the Plan's rights, including discovery, attending depositions, and/or providing testimony at trial;
 - (2) Provide the Plan with pertinent information regarding the sickness, disease, disability, or injury, including accident reports, settlement information, and any other requested additional information;
 - (3) Take such action and execute such documents as the Plan may require to facilitate enforcement of its subrogation and reimbursement rights;
 - (4) Do nothing to prejudice the Plan's rights of subrogation and refund;
 - (5) Promptly reimburse the Plan when a recovery through settlement, judgment, award, or other payment is received; and
 - (6) Not settle or release, without the prior consent of the Plan, any claim to the extent that the individual may have recovery rights against any third party.
- (f) If the covered individual and/or his or her attorney fail to reimburse the Plan for all benefits paid or to be paid from any recovery, the individual will be responsible for any and all expenses (including attorney fees and costs) associated with the Plan's attempt to recover such money from the individual or a third party. If a covered individual refuses to cooperate with the Plan's subrogation and refund rights, or refuses to execute and deliver such papers as the Plan may require in furtherance of its subrogation and refund rights, the Plan has no obligation to pay benefits to him/her. If the covered individual is a minor, the Plan has no obligation to pay any medical benefits incurred on account of injury or illness caused by a third party until after the individual or his/her authorized legal representative obtains valid court recognition and approval of the Plan's 100% first-dollar subrogation and refund rights on all recoveries. If an individual (and/or his/her attorney) fails to comply with this section, the Plan may withhold benefits otherwise payable to the individual until he/she satisfies his/her obligation under this section.

Section 10.3: No Implied Rights. Participants and their Spouses, Dependents and Eligible Children shall have no rights under the Plan other than as specifically set forth in the Plan. In particular, the Plan shall not provide Participants with any employment rights.

CERTIFICATE OF RESOLUTION

The undersigned as an authorized representative of Resource Recovery and Recycling Authority of Southwest Oakland County (the "Authority") hereby certifies that on _____ the Authority Board of Directors adopted the following resolution:

WHEREAS the Authority desires to offer to its employees an Internal Revenue Service Code section 105 health reimbursement arrangement ("the Plan").

NOW, THEREFORE, BE IT RESOLVED, that the Authority hereby establishes the Plan set forth in the attached plan document, effective January 1, 2026.

BE IT FURTHER RESOLVED that the individuals who manage the Authority hereby are authorized and directed to execute the plan document and related documents on behalf of the Authority and take such other actions as are necessary or appropriate to carry out the above resolution.

Signature

Date

Print Name

Title



Resource Recovery & Recycling Authority of Southwest Oakland County

20000 W. 8 Mile Rd
Southfield, MI 48075-5708

Office: 248.208.2270
www.RRRASOC.org

THE RECYCLING AUTHORITY
Since 1989

To: RRRASOC Board of Directors
From: Michael Csapo, General Manager
Date: February 19, 2026

Re: **Republic Services Update**

Material for this item will be distributed prior to or at the meeting.



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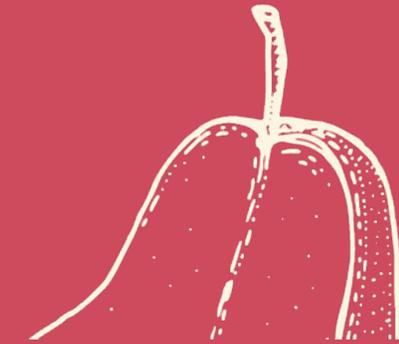
To: RRRASOC Board of Directors
From: Michael Csapo, General Manager
Date: February 19, 2026

Re: **Manager's Report**

1. The draft FY 2026-2027 RRRASOC budget was prepared. See agenda.
2. A draft Health Reimbursement Arrangement Plan was prepared. See agenda.
3. Discussions continued with Republic Services regarding the MRF performance and the Operating Agreement. See agenda.
4. A response letter to the Michigan Department of Treasury was prepared. See packet.
5. The Member Community 2025 metric dashboards were completed and distributed.
6. Work on Food Waste Reduction and Organics composting continued. The drop off program in Southfield began. MOUs for Farmington were prepared.
7. Grant opportunities for new outreach and education material were explored.
8. Grant opportunities for MRF capital improvements were explored.
9. Year-end reporting for the TRP robotics grant was completed.
10. Staff attended or presented at the following:
 - A. South Lyon City Council meeting.
 - B. Oakland County Materials Management Planning Committee meeting.
 - C. Genesee County Materials Management Planning Committee meeting.
 - D. Michigan Sustainable Business Forum Executive Committee meeting (x2).
 - E. Michigan Sustainable Business Forum Board meeting.
 - F. Michigan EGLE Recycling Specialists meeting.
 - G. NextCycle Michigan – EGLE Circular Economy Grant information meeting.
 - H. Oakland County Food Landscape Study planning meeting.

RRRASOC Member Communities

Farmington ✦ Farmington Hills ✦ Milford ✦ Milford Township
Novi ✦ South Lyon ✦ Southfield ✦ Walled Lake ✦ Wixom



**A
SOLUTION**

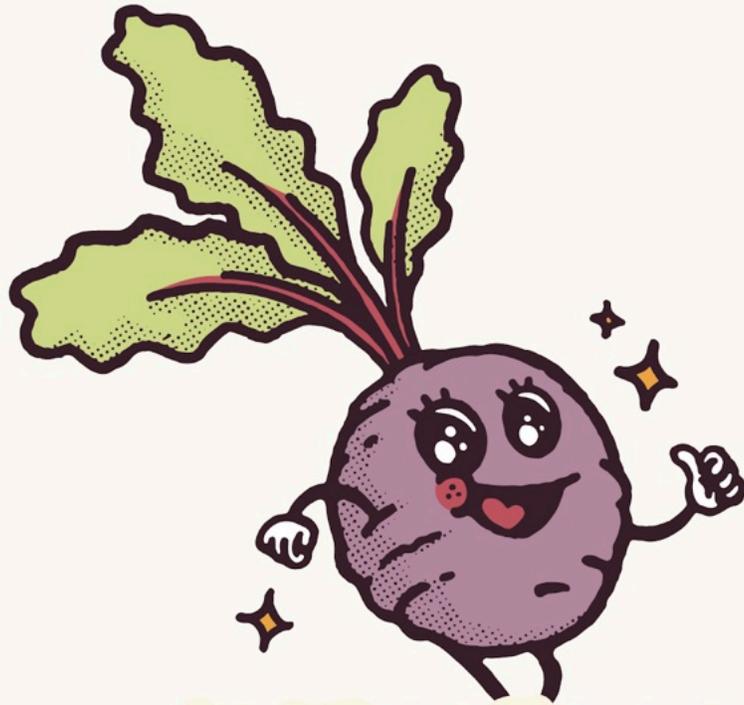


➤ **Benefits of Composting:**

- Fights climate change - Methane emissions from landfills
- Improves public health - Erosion, drought, & water quality
- Reduces pollution - Agricultural runoff & algae blooms
- Meets landfill diversion goals - Composting is recycling!
- Promotes circular economy and green jobs

➤ **Benefits of Using Compost:**

- Sequesters carbon dioxide from the atmosphere into the soil
- Improves soil quality & water retention, reduces erosion & runoff
- Reduces need for chemical fertilizers & improves plant growing conditions



Food Waste Reduction Services for Municipalities



Food Waste Reduction Services for Municipalities

Municipalities have a unique opportunity to support residents and local businesses in reducing the amount of food that goes to waste, a lever that can simultaneously improve health, well-being, the environment, and finances.

Economic & Other Benefits

Investing in food waste reduction is an investment in the community.

<p>Household Savings</p> <p>\$782 annual savings for individuals. \$3,000+ annual savings for families of four.</p>	<p>Food-Based Businesses</p> <p>3–5% annual savings in food costs for businesses.</p>	<p>Food Security</p> <p>Significantly increase food security and food access – 1.3 million people face food insecurity in Michigan.</p>
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<p>Tax-payer Savings</p> <p>Avoid costly landfill expansion – food waste comprises roughly 20% of landfills.</p>	<p>Workforce Development</p> <p>Organic waste management creates 2 X more jobs than landfills such as jobs in logistics, food safety, outreach & education, etc.</p>	<p>Meet Goals & Commitments</p> <p>Michigan, along with the U.S. government and United Nations, have set a goal of cutting food waste in half by 2030.</p>
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Make Food Not Waste offers services to cities, townships and villages to advance food waste reduction initiatives to both benefit the local community and join others in reaching Michigan's goal of cutting food waste in half by 2030.

Service Packages

Understand Food Waste in Your Community

Includes: estimates of food waste volume by sector and food rescue potential; identification of large food waste generators (>2 tons/week), existing and potential facilities for food waste processing with capacities, existing food rescue activities and outlets (i.e. pantries, soup kitchens, etc); detail of existing food waste prevention, rescue and diversion services and outline of gaps and opportunities

Engage the Community Around Food Waste

Includes: monthly content development for municipal communications, ambassador program development and management, and resident advisory program

Divert Food Scraps from Single-Family Homes

Includes: decision-making support on drop-off v. curbside and service provider; assistance with site identification (drop-off programs); design for residential educational material; residential outreach campaign including awareness raising, ambassador program development and management, and content development for municipal communications. (Optional: household food scrap collection kit development)



Promote Backyard Composting

Includes: support for drafting relevant ordinance language or guidelines; residential outreach and education

Develop Municipal Food Waste Reduction Policies

Includes: support in drafting language with reference to model language, best practices, and case studies; attendance at relevant discussion and approval meetings

Divert Food Scraps from Municipal-Owned Facilities

Includes: support in developing a collection program including provider and bin selection, employee training, and troubleshooting

Encourage Commercial Food Waste Prevention and Diversion

Includes: educational workshops and webinars; development, implementation and administration of recognition program

For more information about these services and associated costs, contact Stephanie Osborn, Program Director, at stephanie@makefoodnotwaste.org.

About Make Food Not Waste

Make Food Not Waste is a Detroit-based environmental nonprofit dedicated to creating lasting solutions to food waste through education, upcycling, and advocacy. The organization supports implementation of food waste reduction initiatives, operates the Upcycling Kitchen, and leads the MI 2030 Food Waste Coalition. **Learn more at www.makefoodnotwaste.org.**

Building a Stronger Food System in Oakland County

Understanding the Landscape

Oakland County Health and Human Services engaged Public Sector Consultants beginning in 2023 through 2025 to explore food insecurity in Oakland County.

Being food secure means that a household has access to nutritionally adequate and safe foods for their household members without resorting to unsafe or unlawful methods to get it.

What is food security?

Feeding America reports that **11%, or 140,000** Oakland County residents struggle to afford food.



With rising food costs, even more families are facing tough choices about their meals.

Through **research, community conversations, and feedback** from the Oakland County Food Landscape Community Coalition created key objectives to improve food access, support local food systems, and ensure everyone can get the food they need were identified.

Building a Stronger Food System Together

The Oakland Food Landscape Study Community Coalition and the Oakland County Health and Human Services Division are taking action to tackle food insecurity with a community-driven plan focused on three key areas:



Expanding access to nutritious food – Removing barriers, supporting culturally relevant food programs, increasing food literacy, and reducing stigma around assistance.



Reducing food waste and strengthening local food businesses – Cutting waste so more nutritious food is available and affordable, while building a stronger, more sustainable food system that benefits everyone by supporting food rescue programs, local farmers, and small food businesses.



Fostering collaboration – Bringing together food system partners and community members to align efforts and create lasting solutions.

These efforts aim to make it easier for Oakland County residents to find food that meets their needs when they need it most. Oakland County Health and Human Services is committed to turning this plan into action, prioritizing proven strategies, innovation, and community input every step of the way.



Learn more about the Oakland Health and Human Services
www.oakgov.com/community/health

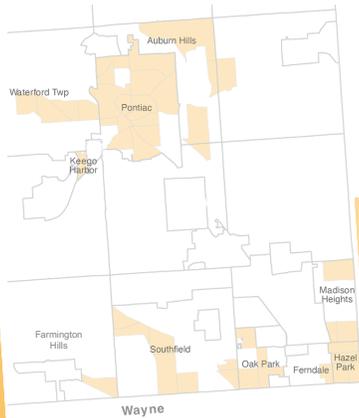
Food Access in Oakland County

How easy is it to access nutritious food in Oakland County? Oakland County Health and Human Services engaged Public Sector Consultants (PSC) to explore food security in Oakland County, including residents' abilities to access food. PSC collected and analyzed publicly available data, findings from a community survey and one-on-one interviews, and feedback from the Oakland County Food Landscape Community Coalition and community discussion groups to paint a picture of what food access looks like in Oakland County.

What Is a Food Desert?

Food deserts are places where getting fresh, affordable food is a challenge. In cities, this means the nearest grocery store is over a mile away; in rural areas, it's more than ten miles. Mapping these areas helps visualize food access.

Several areas in Oakland County qualify as food deserts, including:



The majority of:

- Oak Park
- Pontiac
- Hazel Park

Areas of:

- Auburn Hills
- Farmington Hills
- Ferndale

- Southfield
- Madison Heights
- Southfield
- Waterford Township

Several of these food deserts have also been identified as Health Equity Zones (communities facing several factors which contribute to inequitable health outcomes) during Oakland County's recent community needs assessment.

44% of survey respondents said they experienced some difficulty accessing food that meets their cultural, religious, or dietary needs.

Food Affordability

The cost of food was the top reason survey respondents cited when asked what barriers they face in accessing nutritious food.

29% of survey respondents said their household could not afford healthy and nutritious foods.



Since 2018, the average meal cost has jumped from \$3.20 to \$4.28, adding \$1,565 in annual expense per person.



The minimum yearly food cost for an Oakland County family is about 23% of total household costs (which is 10% higher than the national average).

Accessing Local Food

Local food access points are associated with providing fresh, local, nutritious foods, but **only 21% of survey respondents said they often or always choose to eat locally produced foods when they have the option.**

Cost, access, and the ability to use public benefits (like SNAP, EBT, and WIC) limit residents' ability to buy local food and boost the economy.



“Getting food even if it's ‘free’ requires time and money. I don't have a car, so I got a ride with a friend who was going to the pantry, but many people do not have vehicles. – Community member



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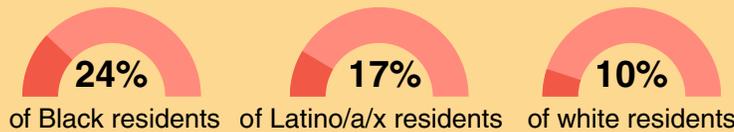
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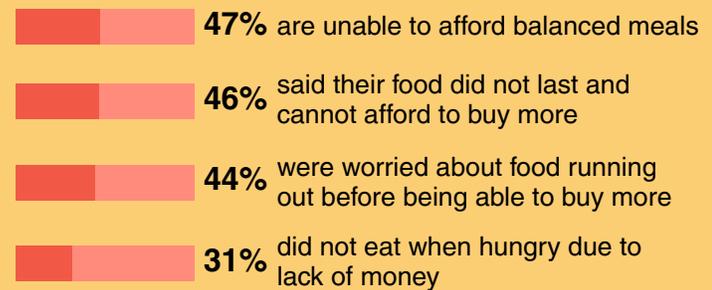
Feeding America reports that for 2022, **11% of Oakland County residents faced food insecurity.**

These rates have likely increased with the recent increase in food costs.

Overall, Black and Latino/a/x Oakland County residents have higher rates of food insecurity than white residents.



What do food insecure residents face?



My wages stay the same, but the price of food keeps going up. I like to buy natural and organic, but it is too expensive. I don't always have the option to buy healthy produce.

– Community member



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