

MARIN COUNTY HAZARDOUS & SOLID WASTE MANAGEMENT  
JOINT POWERS AUTHORITY

BOARD OF DIRECTORS MEETING

Thursday, May 29, 2009

**Marin Municipal Water District  
220 Nellen Avenue, Corte Madera.**

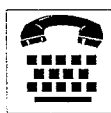
TIME 9:00 AM

AGENDA

1. Call to Order.
2. Approval of JPA Board Meeting Minutes from March 27, 2008.
3. Approve JPA FY 08-09 Budget, Contract, and Tipping Fee Resolution. (Action)
4. 2007 Financial Statements and Auditor's Report. (Action)
5. Executive Committee Report. (Informational)
  - a) Executive Committee meeting minutes from January 23, 2008
  - b) Executive Committee meeting minutes from April 23, 2008
6. Set Date for November's JPA Board Meeting (Action)
7. Open Time.
8. Adjourn.

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The full agenda including staff reports can be viewed at  
[www.marinrecycles.org/mins\\_agendas.cfm](http://www.marinrecycles.org/mins_agendas.cfm)



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Contact the Marin County Department of Public Works, Division of Waste Management  
at (415) 499-6647 for more information



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**MARIN COUNTY HAZARDOUS & SOLID WASTE  
MANAGEMENT JOINT POWERS AUTHORITY**

Board of Directors Meeting  
Thursday, March 27, 2008  
Marin Municipal Water District  
220 Nellen Avenue, Corte Madera

MINUTES

**MEMBERS PRESENT**

Anne Montgomery, Mill Valley  
Dan Keen, Novato  
George Rodericks, Belvedere  
David Bracken, Corte Madera  
Michael Rock, Fairfax  
Debra Stutsman, San Anselmo  
Adam Politzer, Sausalito  
Ken Nordhoff, San Rafael  
Margaret Curran, Tiburon  
Jean Bonander, Larkspur

**MEMBERS ABSENT**

Matthew Hymel, County of Marin  
Gary Broad, Ross

**STAFF PRESENT**

Michael Frost, JPA  
Alex Soulard, JPA

**OTHERS PRESENT**

Tamara Hull, Sustainable San Rafael  
David Haskell, Zero Waste Advisory Comm.  
Jon Elam, Tamalpais CSD  
Kiki LaPorta, Green Coalition  
Ray Holmes, Marin Sanitary Service

Call to Order The Board of Directors meeting came to order at 9:04 AM.

1. Approval of JPA Board Meeting Minutes from November 11, 2007. M/s Nordhoff, Rodericks to approve JPA Board Meeting Minutes from November 11, 2007. The motion passed unanimously.
2. AB939 Local task Force Environmental Member Appointments. Staff reported that the JPA formed an interview panel to review the six nominees for three environmental member positions on the AB939 Local Task Force. The nominees were interviewed by a panel consisting of Michael Rock, Dan Keen and George Rodericks. The panel selected Trip Allen, Tamara Hull, and David Haskell to fill the positions.

Kiki LaPorta thanked the JPA for the appointment of the new positions.

M/s Nordhoff, Rodericks to appoint the three selected nominees to the AB939 Local Task Force. The motion passed unanimously.

2. Open Time. David Haskell thanked the committee for his appointment and stated that the Green Coalition requests that electronic information should be readily available from the JPA to prepare for the Redwood Landfill permit hearing. The JPA should increase fees at the landfill to properly address Zero Waste Programs and the inert material that are currently stabilizing the landfill need to be stockpiled to reinforce levees to protect us from global warming.

3. Adjourn.



# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

**Belvedere:**  
George Rodericks

Date: May 29, 2008

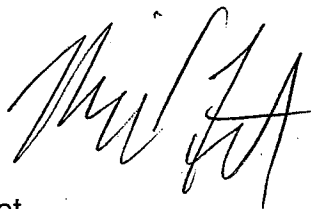
**Corte Madera:**  
David Bracken

To: Board Members

**County of Marin:**  
Matthew Hymel

From: Michael Frost

Re: Proposed JPA 2008/2009 Budget



**Fairfax:**  
Michael Rock

Enclosed is the proposed FY 08-09 budget for the Hazardous and Solid Waste JPA. The budget has been reviewed and was recommended by your Executive Committee on April 23, 2008. The proposed budget has two separate budget centers listed below:

**Larkspur:**  
Jean Bonander

**Mill Valley:**  
Anne Montgomery

- (6.1) The County contract for the JPA's Planning and Administration
- (6.2) The Household Hazardous Waste Program (HHWP) funded through the San Rafael Fire Department.

**Novato:**  
Daniel Keen

**Ross:**  
Gary Broad

As in prior years, budget reserves of 20 percent are targeted as prudent for both budget programs to accommodate cash "dry periods" because the JPA revenue stream is bi-annual. During the past several years, it has been necessary to draw on budget reserves to cover HHWP's costs. It is estimated that FY 07-08 HHWP will be within budget and the program will not need to draw from reserves to cover costs. This is a continuation of a leveling-off in HHWP costs that began in FY 05-06.

**San Anselmo:**  
Debbie Stutsman

**San Rafael:**  
Ken Nordhoff

**Sausalito:**  
Adam Politzer

The proposed FY 08-09 budget expands core JPA program elements to include zero waste strategy development. The HHW Program is stable and program growth can be accomplished by shifting program cost and implementing a minimal 3% overall tipping fee increase of fourteen (14) cents per ton in the FY 08-09 Budget.

**Tiburon:**  
Margaret Curran

However, the recently released amendment to Redwood Landfill's Final Environmental Impact Report (FEIR) includes a reassessment of Redwood Landfill's current permitted minimum site life estimate to less than the 15 year required minimum. The 15 year minimum disposal capacity requirement can be potentially satisfied by the mitigated alternative project proposed in Redwood's FEIR. If the FEIR is certified, it is anticipated the mitigated alternative project will be permitted by the end of this year. Nevertheless, the current estimate of less than 15 years capacity triggers the Siting Element requirement contained in Marin's

Integrated Waste Management Plan to initiate a process to develop a strategy to manage Marin's waste in the future. The first step in this process can be accommodated in the proposed budget and involves review of siting goals and policies with our Local Task Force. At their May 5, 2008 meeting, the Marin County Planning Commission unanimously recommended the Local Enforcement Agency (LEA) to certify Redwood Landfill's FEIR. If the FEIR is not certified by the LEA, it may be necessary to accelerate planning strategies and move additional appropriations from reserves at a future JPA Board meeting.

Please note the following:

1. The County contract for JPA Administration Budget (6.1) proposes an increase of \$270,823 increase from FY 07-08 budget. The itemization of this proposed increase is as follows:
  - \$200,000 to fund development of zero waste strategies for countywide waste reduction program planning and implementation. Currently, the JPA has circulated a Request for Information (RFI), and it is anticipated specific strategies will emerge from this process.
  - An increase in JPA insurance and auditing costs, \$5,000 for backyard composting, rent increase, and adjustments to staff salaries. Funds budgeted for salaries are fixed contract amounts.
  - Funding for staffing to accommodate the increased workload that has come with an increased schedule of Local Task Force meetings and emerging issues. In the current fiscal year, it is anticipated there will be up to 48 Local Task Force and subcommittee meetings.
2. HHWP budget (6.2) proposes a \$53,341.72 (4.2 percent) increase from last year's budget. This increase is primarily due to increased rent for the expanded HHW facility estimated to be occupied in September 2008. San Rafael Fire Department's letter (enclosed) outlines the other specifics of the HHWP budget request.
3. HHWP budget (6.2) per the Executive Committee's recommendation includes grant revenue \$33,503 for the Novato HHW program. The Novato HHW grant amount is equal to the Novato self-haul fee amount (\$18,500) levied on Redwood Landfill plus \$15,003 for JPA fees in past years. This is the sixth year of the Novato HHW grant.
4. As in previous years, included in the HHWP budget is funding for satellite HHW collection in West Marin. The budget includes \$18,000 for three 40 car-by-appointment-only HHW collection events.
5. County staff time is increased from three percent (3%) to ten (10%) to reflect increased time spent on 6.2 programs to manage the HHW Infrastructure Grant and facility expansion.

6. The proposed budget is funded by a \$4.19 per ton tipping fee (\$1.01 for program budget 6.1, \$0.48 for zero waste and \$2.70 for HHW program budget 6.2) charged to Marin's solid waste haulers and facility operators. This proposed tipping fee is an increase of \$0.14 per ton from FY 07-08.
7. The JPA fees for FY 08-09 utilize calendar year 2007 tonnage.
8. Pursuant to Section II of the JPA's contract with the County, it is proposed that the existing contract and work program be extended for a one-year period.

It is requested your Board approve the enclosed FY 08-09 budget, contract, fee schedule, and authorize your Chair to sign the Fee Resolution 08-01.

#### Enclosures

c: Farhad Mansourian  
Bob Beaumont  
Bradley Mark

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MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT AUTHORITY

RESOLUTION NO. 08-1

A RESOLUTION ESTABLISHING FEES FOR INTERGRATED WATE MANAGEMENT  
PLANNING AND IMPLEMENTATION OF PROGRAMS FOR FY 2008-09

WHEREAS, the Marin County Hazardous and Solid Waste Management Authority (Authority) was established to prepare, adopt, and administer hazardous and solid waste plans; and

WHEREAS, the Authority may impose fees based on the types and amounts of solid waste for costs related to the preparation and adoption of a Regional Integrated Waste Management Plan (AB 939); and

WHEREAS, the Authority established the Integrated Waste Management Planning Fees at regular meeting on May 29, 2008; and

WHEREAS, the following fee amounts include only those costs directly related to preparing, adopting, and administering the Regional Integrated Waste Management Plan; and

WHEREAS, these fees are set and imposed for FY 2008/09 only; and

WHEREAS, the City of Novato is not participating in the Authority's household hazardous waste collection program; the City, in conjunction with Novato Disposal, will offer its own household hazardous waste collection program;

NOW, THEREFORE, BE IT RESOLVED that the following fees are imposed for FY 2008/09 and shall be collected from the organization specified herein;

Redwood Landfill	\$1,166,854.08	(of this total amount, \$258,344.72 shall be assessed on waste disposed from Marin Resource Recovery)
Marin Sanitary Transfer Station	\$3,176.02	
Bay Cities Refuse	\$35,320.57	
Marin Sanitary Service	\$267,223.74	
Mill Valley Refuse	\$120,153.19	
Novato Disposal	\$54,868.98	
Shoreline Disposal	\$22,721.57	
Tamalpais Community Service District	\$8,450.27	
<b>TOTAL</b>	<b>\$1,678,768.43</b>	

BE IT FURTHER RESOLVED that collection of fees shall be as follows:

1. Annual fees are based upon the tons of material collected and disposed during 2007, which was provided by the haulers, landfills, and recovery center (Attachment A).
2. Fee payment shall be made in two installments – half amount shall be due and payable on December 1, 2008; the remaining half shall be due and payable on May 1, 2009.
3. Fees shall be due and payable to the "Marin County Treasurer – Tax Collector", Administration Bldg., Civic Center, P.O. Box 4220, San Rafael, CA 94913-4220.

PASSED AND ADOPTED at a regular meeting of the Marin County Hazardous and Solid Waste Management Authority held this 29<sup>th</sup> day of May, 2008 by the following vote:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
Chair

ATTEST:\_\_\_\_\_

## Attachment A

## JPA Tipping Fees

FY 2008 - 09

	2007 DISPOSAL (tons)				TOTAL TONS	Per Ton Disposal Fee			
	MSW & Debris	Self-Haul	Zero Waste \$0.48	Administration \$1.01		HHW \$2.70	Total \$4.19		
MSW Haulers									
Bay Cities Refuse		8,430	N/A	8,430	\$4,046	\$8,514.03	\$22,760.27		\$35,320.57
Marin Sanitary Service (MSS)		63,777	N/A	63,777	\$30,613	\$64,414.32	\$172,196.69		\$267,223.74
Mill Valley Refuse		28,676	N/A	28,676	\$13,765	\$28,962.94	\$77,425.69		\$120,153.19
Novato (Redwood Empire Disposal)		36,825	N/A	36,825	\$17,676	\$37,193.07	\$0.00		\$54,868.98
Shoreline (Redwood Empire Disposal)		5,423	N/A	5,423	\$2,603	\$5,477.04	\$14,641.59		\$22,721.57
Tam. CSD		2,017	N/A	2,017	\$968	\$2,036.94	\$5,445.28		\$8,450.27
Total Franchised Hauler		145,147	N/A	145,147	\$69,670	\$146,598.33	\$292,469.51		\$508,738.33
Landfills									
Redwood		N/A	216,828	216,828	\$104,077	\$218,996.29	\$585,435.63		\$908,509.36
Total Landfills		N/A	216,828	216,828	\$104,077	\$218,996.29	\$585,435.63		\$908,509.36
Non-Disposal Facilities									
MSS Transfer Station		N/A	758	758	\$364	\$765.58	\$2,046.60		\$3,176.02
Marin Resource Recovery		N/A	61,657	61,657	\$29,596	\$62,274.02	\$166,475.12		\$258,344.72
Total Non-Disposal Facilities		N/A	62,415	62,415	\$29,959.42	\$63,039.60	\$168,521.72		\$261,520.74
TOTAL S		145,147	279,243	424,390	\$203,707.35	\$428,634.22	\$1,046,426.85		\$1,678,768.43

5/21/2008

## DRAFT BUDGET

JPA ADMINISTRATION  
2009 96X-CWM BUDGET BY OBJECT COUNTYWIDE WASTE MANAGEMENT JPA

07/08 BUDGET	07/08 EXP THRU 3/11/2008	07/08 TOTAL EST EXPENDITURE	ACCOUNT NAME	OBJECT	08/09 BUDGET REQUEST	NARRATIVE
\$249,907	\$121,096	\$249,907	Salaries and Wages	5110110	\$312,303	Contract staff salaries and wages for 6.1 Programs.
\$249,907	\$121,096	\$249,907	Salaries and Wages Total		\$312,303	
\$4,000	\$0	\$1,000	Legal Expense	5210131	\$4,000	JPA legal counsel.
\$7,500	\$7,500	\$7,500	Outside Acctg & Audit Fees	5210200	\$8,000	Financial review.
\$18,249	\$16,590	\$16,590	Insurance	5210500	\$17,420	JPA insurance 5% increase.
\$1,000	\$0	\$500	OFC Equip Rep & Maint.	5210900	\$1,000	Same as previous year.
\$15,147	\$15,147	\$15,147	Rent	5211200	\$15,904	Rent for space used.
\$1,500	\$603	\$1,000	Training	5211300	\$1,500	Training, Same as previous year.
\$600	\$0	\$200	Mileage & Routn Trvl Exp	5211400	\$600	Routine travel. Same as previous year.
\$22,000	\$16,280	\$25,000	Outreach	5211500	\$30,000	Compost Bins, Website, Phone Book Recycling Guide & Xmass Tree Advert.
\$0	\$0	\$0	Zero Waste Development	5211510	\$200,000	Development of zero waste strategies
\$1,000	\$0	\$400	Computer Supplies	5220100	\$1,000	Same as previous year.
\$2,500	\$1,200	\$1,000	Office Supplies	5220110	\$2,500	Same as previous year.
\$2,000	\$0	\$1,000	Document Reprod Costs	5220125	\$2,000	Composting guide, annual Report and other misc. printing costs.
\$5,850	\$0	\$5,850	County Financial Service	5510700	\$5,850	Pro-rate Auditor/Controller's cost plan.
\$81,346	\$57,320	\$75,187	Services & Supplies Total		\$289,774	
\$331,253	\$178,416	\$325,094	JPA 6.1 Program Total	Total	\$602,076	

## 2009 96X-CWM REVENUE BUDGET BY REVENUE SOURCE COUNTYWIDE WASTE MANAGEMENT JPA

07/08 BUDGET	07/08 REV THRU 3/11/2008	07/08 TOTAL EST REVENUE	ACCOUNT NAME	REVENUE SOURCE	08/09 REVENUE REQUEST	NARRATIVE
\$1,592	\$4,547	\$6,063	Interest	4410125	\$1,592	JPA funds in interest bearing account.
\$7,000	\$0	\$7,000	Other Aid State	4530000	\$0	
\$317,443	\$160,898	\$317,443	Solid Waste Man. Fees	4640910	\$632,342	Solid Waste Disposal Fees
\$0	\$0	\$0	Misc.	4710000	\$0	
\$83,469	\$83,469	\$83,469	Carry-Over		\$88,880	
\$409,503	\$248,914	\$413,974	Total Revenue		\$722,813	
\$71,250			GENERAL CONTINGENCIES General Contingencies	9000010	\$120,737	20%

## DRAFT BUDGET

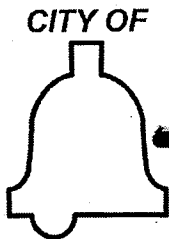
HOUSEHOLD HAZARDOUS WASTE PROGRAM  
2009 96Y-NNO BUDGET BY OBJECT COUNTYWIDE WASTE MANAGEMENT JPA

07/08 BUDGET	07/08 EXP THRU 3/11/2008	07/08 TOTAL EST EXPENDITURE	ACCOUNT NAME	OBJECT	08/09 BUDGET REQUEST	NARRATIVE
\$7,729	\$3,865	\$7,729	Salaries and Wages	5110110	\$34,700	Contract staff salaries and wages for 6.2 Programs increased from 3% to 10%. Countywide HHW and BOP, includes West Marin HHW events, \$17,815 for Novato HHW Grant and \$15,003 (\$150,028/10 yr) for Novato fee reimbursement.
\$1,307,149	\$516,383	\$1,261,110	Contract SVC	5210100	\$1,361,355	
\$0	\$0	\$300,000	Contract SVC Misc.	5210110	\$0	
\$1,314,878	\$520,247	\$1,568,839	JPA 6.2 Program Total	Total	\$1,396,055	

## 2009 96Y-NNO REVENUE BUDGET BY REVENUE SOURCE COUNTYWIDE WASTE MANAGEMENT JPA

07/08 BUDGET	07/08 REV THRU 3/11/2008	07/08 TOTAL EST REVENUE	ACCOUNT NAME	REVENUE SOURCE	08/09 REVENUE REQUEST	
\$9,052	\$26,745	\$35,660	Interest	4410110	\$9,052	JPA funds in interest bearing account.
\$0	\$0	\$300,000	Other Aid State	4530000	\$0	
\$1,200,937	\$600,469	\$1,200,937	Solid Waste Man. Fees	4640910	\$1,046,427	Fees charged to haulers and facility operators
\$0	\$0	\$0	Misc. Revenue	4710000	\$0	
\$694,545	\$694,545	\$694,545	Carry-Over		\$662,303	
\$1,904,534	\$1,321,759	\$2,231,143	Total Revenue		\$1,717,782	
\$589,657		\$662,303	GENERAL CONTINGENCIES General Contingencies	9000010	\$321,727	23%





# San Rafael

Mayor  
Albert J. Boro

**Council Members**  
Greg Brockbank  
Damon Connolly  
Barbara Heller  
Cyr N. Miller  
Fire Chief  
John Montenero

March 14, 2008

Marin County Hazardous and Solid Waste JPA  
Attn: Jeff Rawles – JPA Administrator  
P.O. Box 4186 – Room 401  
San Rafael, CA 94913-4186

Re: Proposed 2008/2009 HHW Budget

Dear Mr. Rawles:

It is projected that Fiscal Year 2007/2008 will be under budget 3.6% by year end.  
The 2008/2009 budget proposal will be 1.33% over the 2007/08 budget mostly  
for the following reasons:

1) In the Non-personnel categories only, a 3.27% CPI increase was added to all objects except the Equipment Replacement Fund and the Advertising and Promotions categories.

2) For the life of the HHW program there have been two Marin Resource personnel coordinating the administrative and logistical responsibilities of the day to day operations. These two positions work 30% of their time each (60% total) on HHW duties and yet the position is underfilled.

Due to an increase in Marin Resource and HHW program personnel responsibilities, and the need for logistical continuity using one person, it is time for Marin Resource to hire 1 FTE position. This partnership will provide that 80% of this new position time is dedicated to the operations of the HHW program and 20% to Marin Resource

receptionist duties. As a receptionist at the MRR front office, the location will be strategic for the meeting and greeting of CESQG businesses as they make their appointments and payment arrangements.

In 2007/2008 \$27,076 was budgeted in this object code - 8291 Admin Allocation and was under funded. For the 2008/2009 budget \$17,924 has been added to this previously allocated amount for a total of \$45,000 for the new position.

The projected 2007/08 year end 8111 Classified Personnel and 8113 Overtime objects show discrepancies from what was budgeted. When these two objects are combined however it only reflects an overall 1.6% difference in budgeted and actual amounts. This is due to the following:

- 1) The projection of new hires did not take place as expected. This therefore lowered the overall Personnel Costs, the Holiday, Workers Comp and Retirement categories.
- 2) Overtime was increased due to not hiring additional personnel.
- 3) Personnel received an un-projected 5% pay increase in January.

Additionally, budget category 8121 Group Life/Health is difficult to project as these increases are only received mid way through the fiscal years. For 2007/08 we are projecting a 39% increase in this category.

These projected object code changes have been carried over to the proposed 2008/09 budget.



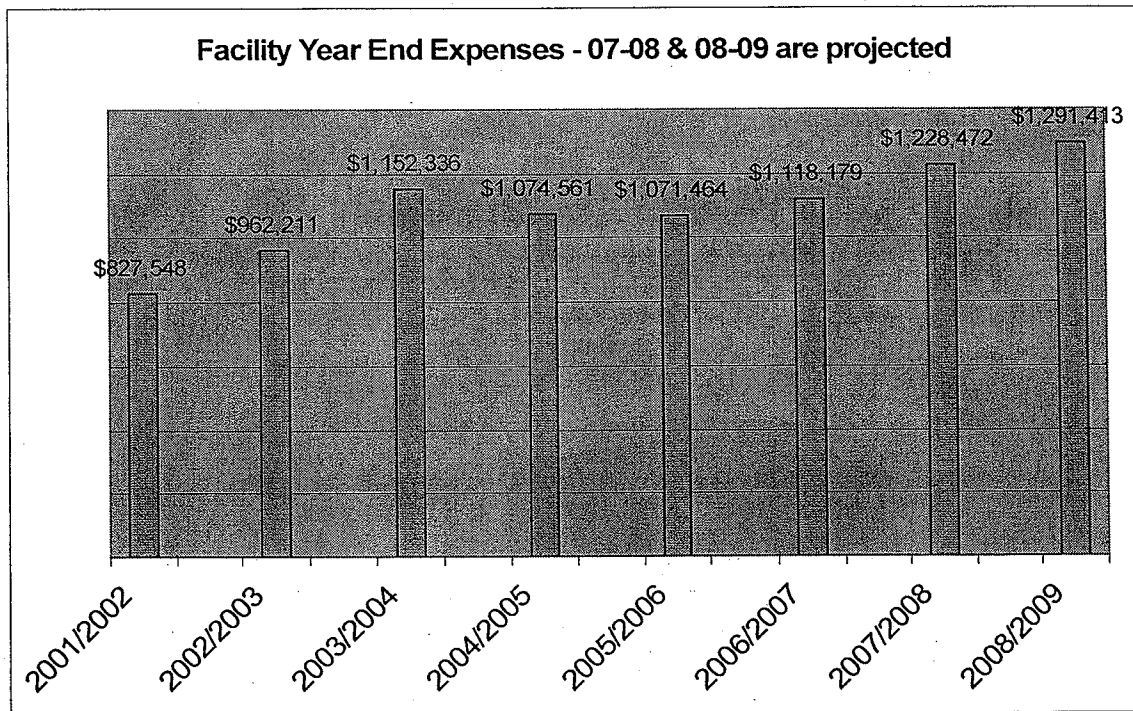
CESQG Program (a lower cost alternative to waste disposal to Small Quantity Generator Businesses).

During fiscal 2006/07, 552 businesses participated in the CESQG waste disposal portion of the HHW facility.

At 6 months into the 07/08 budget completed, the CESQG business participation shows an unexpected revenue increase - the revenues collected for the CESQG program are already at the estimated \$51,000. The CESQG program provides a lower cost alternative for waste disposal to Small Quantity Generator

Businesses. We will be exceeding the anticipating expected revenue and have added that anticipation to the 2008/2009 budget proposal.

		2007/2008 Budget	07/08 Year End Projection 6 months data	2008/2009 Budget
8111	Classified Personnel	\$274,420.41	\$222,239.14	\$233,351.14
8112	Temporary Help (into 8111)	\$ -	0	0
8113	Overtime Pay	\$18,674.14	\$75,514.00	\$75,500.00
8114	Holiday Pay	\$9,962.92	\$5,504.64	\$6,000.00
	Vacation	\$7,012.23	\$11,337.82	\$11,500.00
8121	Group Life/Health Insurance	\$33,402.22	\$43,275.76	\$43,000.00
8125	Worker's Compensation	\$35,000.00	\$29,001.22	\$30,000.00
8126	Retirement	\$17,427.41	\$8,481.78	\$8,500.00
8129	Payroll Taxes	\$28,004.50	\$22,490.36	\$22,500.00
	<b>PERSONNEL SUBTOTAL</b>	<b>\$423,903.82</b>	<b>\$417,844.72</b>	<b>\$430,351.14</b>
8130	Legal and Professional	\$2,550.00	0	\$2,633.39
8211	Travel & Conference	\$510.00	0	\$526.68
8212	Training Instruction & Medical	\$3,124.26	\$4,512.20	\$3,226.42
8216	Professional Dues and Sub	\$510.00	0	\$526.68
8240	Rental/Land	\$51,888.00	\$51,888.00	\$97,816.19
8241	Equipment Replacement Fund	\$1,020.00	\$1,000.00	\$1,000.00
8242	Building and Structure Repl	\$ -	0	0
8243	Equipment Rental	\$1,249.70	\$1,889.42	\$1,290.57
8260	Printing	\$1,530.00	\$5,685.92	\$1,580.03
8261	Duplication	\$1,530.00	\$166.66	\$1,580.03
8262	Books and Publications	\$765.00	0	\$790.02
8263	Audio/Video Materials	\$ -	0	0
8270	Contractual Services	\$20,000.00	\$18,000.00	\$20,654.00
8271	Waste Disposal Costs	\$524,708.42	\$520,365.38	\$541,866.39
8280	Advertising & Community P	\$9,372.78	\$4,719.88	\$9,000.00
8290	Insurance & Surety Bonds	\$3,967.00	\$5,380.66	\$4,096.72
8291	Admin. Allocation HHW Log	\$27,076.92	\$38,563.40	\$45,000.00
8310	Office Supplies	\$1,224.00	\$2,155.36	\$1,264.02
8330	Clothing & PPE Supplies	\$51,450.00	\$44,337.44	\$53,132.42
8360	Miscellaneous Supplies & M	\$90,799.53	\$98,088.88	\$93,768.67
8422	Maintenance Buildings & Im	\$ -	0	0
8523	Facility Closure Fund	0	0	0
	<b>NON-PERSONNEL SUBTOTAL</b>	<b>\$793,275.61</b>	<b>\$796,753.20</b>	<b>\$879,752.23</b>
	<b>Total Operating Expenses</b>	<b>\$1,217,179.44</b>	<b>\$1,214,597.92</b>	<b>\$1,310,103.37</b>
8361	Operating Ratio	126,902.15	125,609.73	125,088.57
	<b>GRAND TOTAL:</b>	<b>\$1,342,850.21</b>	<b>\$1,340,207.65</b>	<b>\$1,435,191.93</b>
	<b>OUTSIDE FUNDING SOURCES:</b>			
	BOP Grant Monies	(\$17,340.00)	(\$17,340.00)	(\$17,340.00)
	SQG Monies	(\$51,000.00)	(\$90,000.00)	(\$90,000.00)
	<b>Net Amount:</b>	<b>\$1,274,510.21</b>	<b>\$1,232,867.65</b>	<b>\$1,327,851.93</b>



#### 40-Car-by-Appointment Events

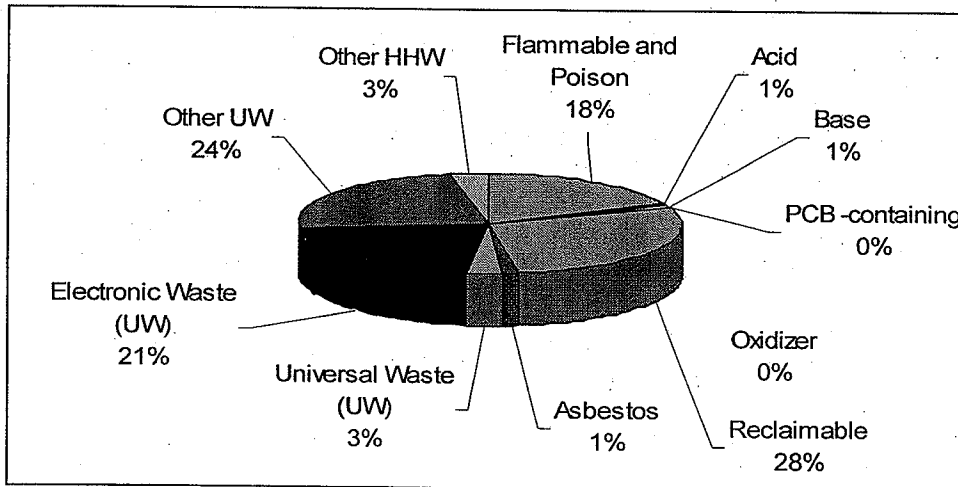
Regularly scheduled 40-Car-by-Appointment events are taking place every 4 months in West Marin: Bolinas Fire Station, Pt. Reyes Fire Station and Woodacre Fire Station. These multiple events have been well received.



### Performance

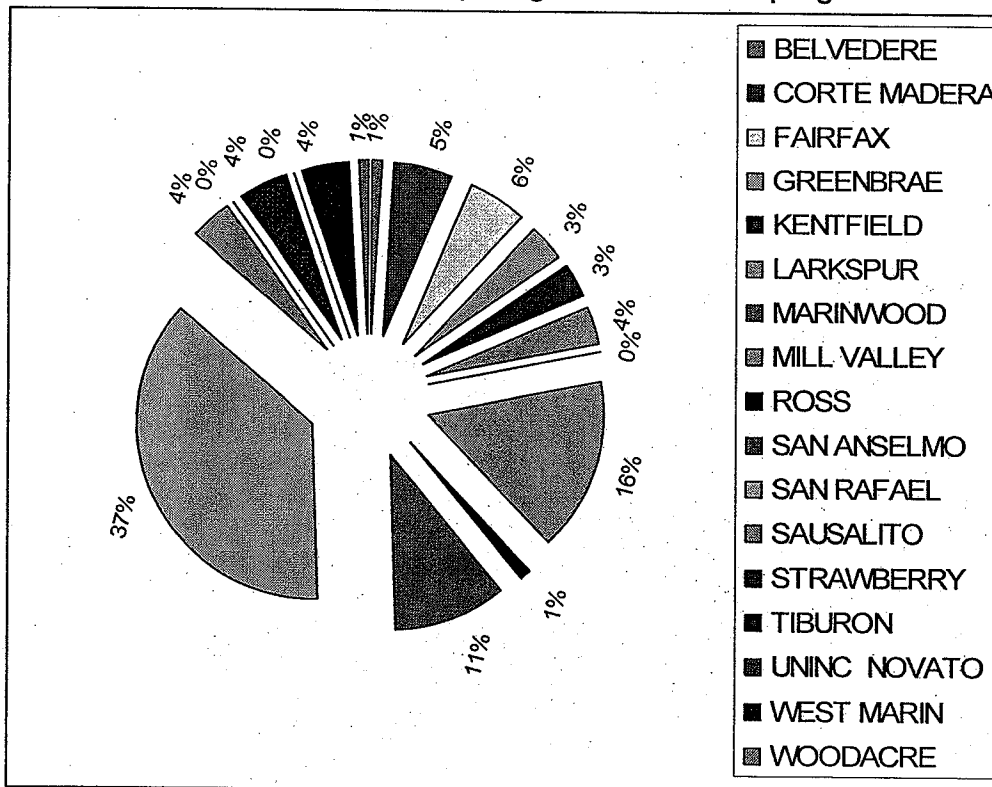
1,551,427 pounds of household hazardous waste was processed through the HHW Facility in 2006/07

### **Major Waste Categories Collected**



### Participation

For 2006/07 a total of 27,995 citizens participated in using the HHW Facility. 463 of these were businesses participating in the CESQG program.



Sharps and Pharmaceutical Programs

For 2007/08, there are now 26 locations collecting Sharps and 20 locations collecting pharmaceuticals. 7,642 pounds of sharps and 1180 pounds of pharmaceuticals were diverted from the garbage and waterways.

Should you have any further questions, I can be reached at 415-485-3309.

Sincerely,

A handwritten signature in black ink, appearing to read "Bradley R. Mark". The signature is stylized with a large, looped initial "B" and a trailing flourish.

Bradley R. Mark, Captain  
HHWF Manager  
San Rafael Fire Department



# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

**Belvedere:**  
George Rodericks

**Corte Madera:**  
David Bracken

**County of Marin:**  
Matthew Hymel

**Fairfax:**  
Michael Rock

**Larkspur:**  
Jean Bonander

**Mill Valley:**  
Anne Montgomery

**Novato:**  
Daniel Keen

**Ross:**  
Gary Broad

**San Anselmo:**  
Debbie Stutsman

**San Rafael:**  
Ken Nordhoff

**Sausalito:**  
Adam Politzer

**Tiburon:**  
Margaret Curran

Date: May 29, 2008

To: Board Members

From: Michael Frost

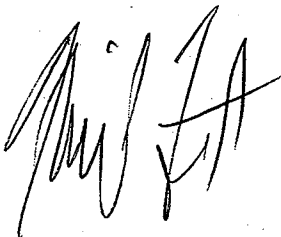
Re: 2007 Financial Statements and Auditor's Report

Attached for your review are the JPA's Financial Statement and Auditor's Report for the year ending June 30, 2007. Also attached is a letter from John Maher's CPA management firm for year ending June 30, 2007.

Mr. Maher notes that the invoices from October 2006 through June 2007 for household hazardous waste collection were submitted by the San Rafael Fire Department significantly after year end; therefore, requiring an adjustment of records. This delay occurs annually and is due to lag time between receipt of invoices from vendor to Marin Sanitary Service to City of San Rafael Fire to County of Marin. To accommodate this delay, JPA staff in counsel with Mr. Maher, encumbers remaining appropriations in the household hazardous waste budget at close of year. However, a recent change in accounting standards require this delay to be reported as a material weakness. Staff will continue to work with Marin Sanitary Service and San Rafael Fire to ensure invoices are submitted promptly and book an estimate of remaining outstanding costs year end. No other financial highlights are noted in Mr. Maher's audit and management letter.

Your Executive Committee reviewed the attached financial statements and auditor's report at their April 23, 2008 meeting and recommended you accept them.

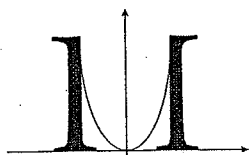
Attachments



F:\Waste\JPA\Budget\FY 06-07\052908 Financial Statements.doc







January 2, 2008

Board of Directors  
Marin County Hazardous and Solid Waste  
Management Joint Powers Authority

In planning and performing our audit of the financial statements of the Marin County Hazardous and Solid Waste Management Joint Powers Authority (Authority) as of and for the year ended June 30, 2007, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a deficiency in internal control that we consider to be a material weakness.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principals such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control. Recently issued auditing standards require us to communicate such matters in writing even though such matters have been communicated previously. We believe that the following deficiency constitutes a material weakness.

- **Condition:** Generally accepted accounting principles require that expenditures/expenses be recorded as incurred (accrual basis) rather than when paid. We noted that the Authority received invoices for services provided by the City of San



Rafael Fire Department for collection of household hazardous waste for October 2006 through June 2007 significantly after year end. Those invoices were posted in the subsequent fiscal year and required an adjustment of \$827,000 to the records for the year ended June 30, 2007.

**Recommendation:** We recommend that the Authority record estimates of the cost of services for periods for which invoices are not available in order to comply with accounting standards and to provide meaningful, internally-prepared interim financial statements for management and the Board.

**Management Response:** Management agrees that the annual audited financial statements should include all expenditures/expenses for the year reported. However, since the Executive Committee (the users of interim financial statements) have access to reasonable estimates of accrued expenses prior to the issuance of the audited financial statements, it is managements assessment that the effort required to formally record estimates of accrued expenditures prior to the issuance of the audited annual financial statements outweighs the benefits of so doing. Accordingly, management intends to not implement the recommendation.

This communication is intended solely for the information and use of the Board of Directors, management, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

*Maher Accountancy*



MAHER ACCOUNTANCY 1101 FIFTH AVENUE • SUITE 200 • SAN RAFAEL, CA 94901

Financial Plumb Line

## MARIN COUNTY HAZARDOUS & SOLID WASTE MANAGEMENT AUTHORITY

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### FINANCIAL STATEMENTS AND AUDITORS' REPORT YEAR ENDED JUNE 30, 2007

TEL 415.459.1249  
FAX 415.459.5406  
WEB [www.mahercpa.com](http://www.mahercpa.com)

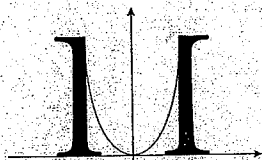




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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Marin County Hazardous & Solid Waste  
Management Authority

We have audited the accompanying basic financial statements of the Marin County Hazardous & Solid Waste Management Authority as of and for the year ended June 30, 2007, as listed in the table of contents. These financial statements are the responsibility of the management of the Authority. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted the audit in accordance with auditing standards generally accepted in the United States of America and the California State Controller's *Minimum Audit Requirements for California Special Districts*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Marin County Hazardous & Solid Waste Management Authority as of June 30, 2007, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

The management's discussion and analysis on pages 2 through 4 and required supplemental information on pages 15 and 16 are not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We applied limited procedures, consisting principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. We did not audit the information and express no opinion on it.

*Maher Accountancy*

January 2, 2008

TEL 415.459.1249  
FAX 415.459.5406  
WEB [www.mahercpa.com](http://www.mahercpa.com)



**Marin County Hazardous & Solid Waste  
Management Authority**  
P.O. Box 4186  
San Rafael, CA 94913

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

The Management's Discussion and Analysis provides an overview of the Marin County Hazardous & Solid Waste Management Authority (Authority) financial activities for the fiscal year ended June 30, 2007. Please read it along with the Authority's financial statements, which begin on page 5.

**FINANCIAL HIGHLIGHTS**

The Authority's net assets are \$778,014, an increase of \$156,180 over the prior year. Total revenues increased by \$22,372 and total expenses increased by \$6,204.

Budgetary comparison schedules are found starting on page 15. Those schedules indicate we had a favorable variance of \$19,415 in Countywide Waste Management and a favorable variance of \$227,509 in Household Hazardous Waste Management when comparing actual activity with budgeted.

**USING THIS ANNUAL REPORT**

This annual report consists of financial statements for the Authority as a whole. The statement of net assets and the statement of activities provide information about the activities of the Authority as a whole and presents a long-term view of the Authority's finances. The fund financial statements present a short-term view of the Authority's activities (they include only current assets expected to be collected in the very near future and liabilities expected to be paid in the very near future). Presently, the Authority does not have any differences between the basic financial statements (statement of net assets and statement of activities) and the fund financial statements (balance sheet and statement of revenues, expenditures and changes in fund balance).

**THE AUTHORITY AS A WHOLE**

One important question asked about the Authority's finances is, "Is the Authority better or worse off as a result of the year's activities?" The information in the government-wide financial statements helps answer this question. These statements include *all* assets and liabilities using the *accrual basis of accounting*, which is similar to the basis of accounting used by most private-sector companies.

The change in *net assets* (the difference between total assets and total liabilities) over time is one indicator of whether the Authority's financial health is improving or deteriorating. However, one must consider other nonfinancial factors in making an assessment of the Authority's health, such as changes in the economy and changes in the Authority's boundaries, etc. to assess the *overall* health of the Authority.



**MARIN COUNTY HAZARDOUS & SOLID WASTE  
MANAGEMENT AUTHORITY**

Changes in the Authority's net assets were as follows:

	<u>2007</u>	<u>2006</u>	<u>Increase (decrease)</u>
Total assets	\$ 1,615,251	\$ 1,161,779	\$ 453,472
Total liabilities	837,237	539,945	297,292
Net assets:			
Designated	694,545	540,998	153,547
Undesignated	83,469	80,836	2,633
Total net assets	<u>\$ 778,014</u>	<u>\$ 621,834</u>	<u>\$ 156,180</u>

The Authority's total assets grew as a result of fees charged related to the household waste program (NNO) that were in excess of related costs. Total liabilities (accrued contractor fees related to the Household Hazardous Waste Program) represent unbilled charges based on the volume of waste processed during January through June.

Changes in the Authority's revenues were as follows:

	<u>2007</u>	<u>2006</u>	<u>Increase (decrease)</u>
General revenues:			
Investment earnings	\$ 9,836	\$ 5,730	\$ 4,106
Program revenues:			
Solid waste management fees	1,534,690	1,535,750	(1,060)
Grant revenue	1,492	9,659	(8,167)
Investment earnings	47,608	20,115	27,493
Total program revenue	<u>1,583,790</u>	<u>1,565,524</u>	<u>18,266</u>
Total revenues	<u>\$ 1,593,626</u>	<u>\$ 1,571,254</u>	<u>\$ 22,372</u>

Investment earnings increased due to an increase in interest rates experienced in the general economy.

Changes in the Authority's expenses and net assets were as follows:

	<u>2007</u>	<u>2006</u>	<u>Increase (decrease)</u>
Contract staff and support	\$ 249,681	\$ 242,406	\$ 7,275
Services and supplies	1,187,765	1,188,836	(1,071)
Total expenses	1,437,446	1,431,242	6,204
Less program revenues	1,583,790	1,565,524	18,266
Net revenue (expenses)	146,344	134,282	12,062
General revenues	9,836	5,730	4,106
Change in net assets	<u>\$ 156,180</u>	<u>\$ 140,012</u>	<u>\$ 16,168</u>

## MARIN COUNTY HAZARDOUS & SOLID WASTE MANAGEMENT AUTHORITY

Personnel costs increased due to normal wage inflation.

### FUND FINANCIAL STATEMENTS

The fund financial statements provide detailed information about the Authority's funds - the general fund and special revenue fund.

The fund financial statements provide a short-term view of the Authority's operations. They are reported using an accounting basis called *modified accrual* which measures amounts using only cash and other short-term assets and liabilities (receivables and payables) that will soon be converted to cash or will soon be paid with cash.

Total governmental fund balance increased by \$156,180, as shown on page 8.

### CAPITAL ASSET AND DEBT ADMINISTRATION

The Authority does not own any capital assets, nor does it have any debt. The Authority shares office space with other county government departments. It does not incur debt, because it has no need to finance capital or to use financing for any other purpose.

### THE FUTURE OF THE AUTHORITY

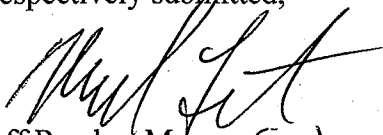
The public's participation in solid and hazardous waste reduction efforts has grown substantially over the last many years. While the demand for household hazardous waste services has continued to stabilize, the expanding definition of what is hazardous could lead to additional growth in demand for future services. Further, the growing pursuit of "zero waste" is expected to increase the need for the Authorities services.

### REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers and creditors with a general overview of the Authority's finances and to demonstrate the Authority's accountability for the funds under its stewardship.

Please address any questions about this report or requests for additional financial information to the address on our letterhead.

Respectively submitted,



Jeff Rawles, Manager (for)

**MARIN COUNTY HAZARDOUS & SOLID WASTE  
MANAGEMENT AUTHORITY**

**STATEMENT OF NET ASSETS  
AS OF JUNE 30, 2007**

**ASSETS**

Cash	\$ 1,613,759
Receivables:	
Grants	<u>1,492</u>
Total assets	<u>1,615,251</u>

**LIABILITIES**

Accrued expenses	837,237
------------------	---------

**NET ASSETS**

Restricted for household hazardous waste disposal	694,545
Unrestricted	<u>83,469</u>
Total net assets	<u><u>\$ 778,014</u></u>

The accompanying notes are an integral part of these financial statements.

**MARIN COUNTY HAZARDOUS & SOLID WASTE  
MANAGEMENT AUTHORITY**

**STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2007**

	Countywide Waste Management (General Fund)	Hazardous Waste (Special Revenue Fund)	Total
<b>EXPENDITURES:</b>			
Contract staff and support	\$ 242,191	\$ 7,490	\$ 249,681
Services and supplies	69,586	1,118,179	1,187,765
Total expenditures/expenses	<u>311,777</u>	<u>1,125,669</u>	<u>1,437,446</u>
<b>PROGRAM REVENUES:</b>			
Waste management fees	303,082	1,231,608	1,534,690
Operating grant - State of California	1,492	-	1,492
Investment earnings		47,608	47,608
Total program revenue	<u>304,574</u>	<u>1,279,216</u>	<u>1,583,790</u>
Net program revenue (expense)	<u>\$ (7,203)</u>	<u>\$ 153,547</u>	146,344
<b>GENERAL REVENUES:</b>			
Investment earnings			<u>9,836</u>
Excess (deficiency) of revenues over expenses			156,180
<b>NET ASSETS:</b>			
Net Assets at June 30, 2006			<u>621,834</u>
Net Assets at June 30, 2007			<u>\$ 778,014</u>

The accompanying notes are an integral part of these financial statements.

**MARIN COUNTY HAZARDOUS & SOLID WASTE  
MANAGEMENT AUTHORITY**

**BALANCE SHEET  
YEAR ENDED JUNE 30, 2007**

	Countywide Waste Management (General Fund)	Household Hazardous Waste (Special Revenue Fund)	Total
<b>ASSETS</b>			
Cash	\$ 49,863	\$ 1,563,896	\$ 1,613,759
Receivables:			
Grants	1,492	-	1,492
Due from other funds	42,103	-	42,103
Total assets	<u>\$ 93,458</u>	<u>\$ 1,563,896</u>	<u>\$ 1,657,354</u>
<b>LIABILITIES</b>			
Accrued expenses	\$ 9,989	\$ 827,248	\$ 837,237
Due to other funds	-	42,103	42,103
Total liabilities	9,989	869,351	879,340
<b>FUND BALANCES</b>			
Fund balances:			
Designated for household hazardous waste disposal		694,545	694,545
Undesignated	83,469		83,469
Total fund balance	83,469	694,545	778,014
Total liabilities and fund balances	<u>\$ 93,458</u>	<u>\$ 1,563,896</u>	<u>\$ 1,657,354</u>

The accompanying notes are an integral part of these financial statements.

**MARIN COUNTY HAZARDOUS & SOLID WASTE  
MANAGEMENT AUTHORITY**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
YEAR ENDED JUNE 30, 2007**

	Countywide Waste Management (General Fund)	Hazardous Waste (Special Revenue Fund)	Total
<b>REVENUES:</b>			
Solid waste management fees	\$ 303,082	\$ 1,231,608	\$ 1,534,690
Operating grant - State of California	1,492	-	1,492
Investment earnings	9,836	47,608	57,444
	<hr/>	<hr/>	<hr/>
Total revenues	314,410	1,279,216	1,593,626
<b>EXPENDITURES:</b>			
Contract staff and support	242,191	7,490	249,681
Services and supplies:			
Rent	15,147		15,147
Training	410		410
Office supplies	2,304		2,304
Business meals	26		26
Contract services	1,094	1,118,179	1,119,273
Legal	750		750
Accounting and audit fees	7,500		7,500
Marketing services	12,311		12,311
Miscellaneous services	7,604		7,604
Insurance	16,590		16,590
Indirect county fees	5,850		5,850
	<hr/>	<hr/>	<hr/>
Total services and supplies	69,586	1,118,179	1,187,765
Total expenditures	<hr/>	<hr/>	<hr/>
	311,777	1,125,669	1,437,446
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	2,633	153,547	156,180
<b>Fund balance at June 30, 2006</b>	<hr/>	<hr/>	<hr/>
	80,836	540,998	621,834
<b>Fund balance at June 30, 2007</b>	<hr/>	<hr/>	<hr/>
	\$ 83,469	\$ 694,545	\$ 778,014

The accompanying notes are an integral part of these financial statements.

**MARIN COUNTY HAZARDOUS & SOLID WASTE  
MANAGEMENT AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2007**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**REPORTING ENTITY**

The Marin County Hazardous & Solid Waste Management Authority was formed under a joint powers agreement between the County of Marin and eleven cities and towns within Marin County. The purpose of Authority is to administer and enforce hazardous waste and solid waste management plans, as mandated by State Law.

The governing board of the Authority consists of one appointed official from each of the member agencies. The Authority has contracted with Marin County Department of Public Works for administrative services and the City of San Rafael for Hazardous Waste management services.

**INTRODUCTION**

The Authority's financial statements are prepared in accordance with generally accepted accounting principals (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations.). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements.

**BASIC FINANCIAL STATEMENTS  
GOVERNMENT-WIDE STATEMENTS**

The Authority's basic financial statements include both government-wide (reporting the Authority as a whole) and fund financial statements (reporting the Authority's major funds).

In the government-wide Statement of Net Assets, the Authority's activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Authority's net assets are reported in two parts: (1) invested in capital assets, net of related debt, and (2) unrestricted net assets. Since the Authority does not own any capital assets and there is no debt, only unrestricted assets are shown.

**MARIN COUNTY HAZARDOUS & SOLID WASTE  
MANAGEMENT AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2007**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE STATEMENTS (Continued)**

The government-wide Statement of Activities reports both the gross and net cost of the Authority's function. The function is supported by general government revenues. The Statement of Activities reduces gross expenses by related program revenues.

The net costs (by function) are normally covered by general revenues.

The government-wide focus is more on the sustainability of the Authority as an entity and the change in the Authority's net assets resulting from the current year's activities.

**FUND FINANCIAL STATEMENTS**

The financial transactions of the Authority are reported in individual funds in the fund balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures.

The Authority uses the following fund type:

**Governmental fund:**

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial positions (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Authority:

**General fund** accounts for the Authority's general operations.

**Special revenue fund** accounts for hazardous waste disposal to households through a contract with the City of San Rafael Fire Department and Novato Sanitary District.

**BASIS OF ACCOUNTING**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.



**MARIN COUNTY HAZARDOUS & SOLID WASTE  
MANAGEMENT AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2007**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**ACCRUAL:**

The governmental activities in the governmental-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

**MODIFIED ACCRUAL:**

The government fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

There were no differences between the two bases of accounting for the year ended June 30, 2007.

**FINANCIAL STATEMENT AMOUNTS**

**CASH AND CASH EQUIVALENTS:**

The Authority has defined cash and cash equivalents to include cash on hand, demand deposits, and short-term investments with fiscal agent (County of Marin).

**Equipment and infrastructure**

It is the Authority's policy to record purchases of items of furniture and equipment costing \$1,000 or less as office supplies. Items in excess of \$1,000 are classified as capital outlay or capitalized. As of June 30, 2007, no equipment purchases have met the capitalization criteria.

**BUDGET**

Both the original budget and the final budget (if changes were adopted) are included in these financial statements as approved by the Board of Directors. The budgetary basis is the modified accrual basis of accounting.

**MARIN COUNTY HAZARDOUS & SOLID WASTE  
MANAGEMENT AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2007**

**2. CASH**

The Authority maintains all of its cash in the County of Marin pooled investment fund for the purpose of increasing interest earnings through pooled investment activities. Interest earned on the investment pool is allocated quarterly to the participating funds using the daily cash balance of each fund. This pool, which is available for use by all funds, is displayed in the financial statements as "Cash."

The County Pool includes both voluntary and involuntary participation from external entities. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer.

The County's investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by the California Government Code and by the County's investment policy. The objectives of the policy are in order of priority, safety, liquidity, yield, and public trust. The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the members of the oversight committee and the investment pool participants every month. The report covers the types of investments in the pool, maturity dates, par value, actual costs and fair value.

**INTEREST RATE RISK**

In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment pool to 540 days, or 1.5 years. At June 30, 2007, the County's investment pool had a weighted average maturity of 238 days.

For purposes of computing weighted average maturity, the maturity date of variable rate notes is the length of time until the next reset date rather than the stated maturity date.

**CREDIT RISK**

State law and the County's Investment Policy limits investments in commercial paper, corporate bonds, and medium term notes to the rating of "A" or higher as provided by Moody's Investors Service or Standard & Poor's Corporation. The County's Investment Policy limits investments purchased by Financial Institution Investment Accounts, a type of mutual fund, to United States Treasury and Agency obligations with a credit quality rating of "AAA."

**MARIN COUNTY HAZARDOUS & SOLID WASTE  
MANAGEMENT AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2007**

**2. CASH (continued)**

**CONCENTRATION OF CREDIT RISK**

The following is a summary of the concentration of credit risk by investment type as a percentage of each pool's fair value at June 30, 2007.

	<u>Percent of Portfolio</u>
<b>Investments in Investment Pool</b>	
U.S. Agency	53%
U.S. Treasury	22%
Local Agency Investment Fund	5%
Money market funds	3%
Certificates of deposits	10%
Commercial paper	<u>7%</u>
	<u>100%</u>

**CUSTODIAL CREDIT RISK**

For investments and deposits held with safekeeping agents, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or deposits that are in the possession of an outside party. At year end, the County's investment pool had no securities exposed to custodial credit risk.

**LOCAL AGENCY INVESTMENT FUND**

The County Treasurer's Pool maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California State Code. Participants in the pool include voluntary and involuntary participants, such as special districts and school districts for which there are legal provisions regarding their investments. The Local Investment Advisor Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State statute.

**MARIN COUNTY HAZARDOUS & SOLID WASTE  
MANAGEMENT AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2007**

**3. RISK MANAGEMENT**

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; and errors and omissions. During the year, the Authority purchased liability insurance with limits of \$2,000,000 and a deductible of \$1,000.

**4. RELATED PARTY TRANSACTIONS**

The County of Marin is a member of the Authority. The County Public Works Department provided staffing for the Authority for a fee of \$242,191 for the year. Additionally, the Authority paid the County of Marin \$15,147 for rent and \$5,850 for indirect overhead.

The Authority incurred expenditures of \$1,118,179 under a contract with the City of San Rafael (a member government) to operate its household waste program. As of June 30, 2007, accrued expenses to the City of San Rafael amounted to \$827,248. The Authority has budgeted \$1,300,000 for these services for the 2007-08 fiscal year.

**MARIN COUNTY HAZARDOUS & SOLID WASTE  
MANAGEMENT AUTHORITY**

**BUDGET COMPARISON SCHEDULE  
COUNTYWIDE WASTE MANAGEMENT PROGRAM  
GENERAL FUND (CWM)  
YEAR ENDED JUNE 30, 2007**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>REVENUES:</b>				
Waste management fees	\$ 303,083	\$ 303,083	\$ 303,082	\$ (1)
Operating grant - State of California	-	7,000	1,492	(5,508)
Investment earnings	1,664	1,664	9,836	8,172
Total revenues	304,747	311,747	314,410	2,663
<b>EXPENDITURES:</b>				
Contract staff and support	242,191	242,191	242,191	-
Services and supplies:				
Equipment repairs & maintenance	1,000	1,000	-	1,000
Document reproduction	2,000	2,000	-	2,000
Computer supplies	1,000	1,000		1,000
Outreach	20,000	20,000	12,311	7,689
Rent	15,147	15,147	15,147	-
Training	1,500	1,500	410	1,090
Office supplies	2,500	2,500	2,304	196
Business meals	-	-	26	(26)
Mileage and routine travel	600	600	-	600
Contract services	-	-	1,094	(1,094)
Legal	4,000	4,000	750	3,250
Accounting and audit fees	7,500	7,500	7,500	-
Miscellaneous services	-	7,000	7,604	(604)
Insurance	18,241	18,241	16,590	1,651
Indirect county fees	5,850	5,850	5,850	-
Total services and supplies	79,338	86,338	69,586	16,752
Total expenditures	321,529	328,529	311,777	16,752
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	<u>\$ (16,782)</u>	<u>(16,782)</u>	2,633	<u>\$ 19,415</u>
Fund balance as of June 30, 2006			80,836	
Fund balance as of June 30, 2007			<u>\$ 83,469</u>	

**MARIN COUNTY HAZARDOUS & SOLID WASTE  
MANAGEMENT AUTHORITY**

**BUDGET COMPARISON SCHEDULE  
HOUSEHOLD HAZARDOUS WASTE PROGRAM (NNO)  
SPECIAL REVENUE FUND  
YEAR ENDED JUNE 30, 2007**

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Solid waste management fees	\$ 1,231,608	1,231,608	\$ -
Investment earnings	9,052	47,608	38,556
Total revenues	1,240,660	1,279,216	38,556
<b>EXPENDITURES:</b>			
Contract services and support	7,490	7,490	-
Contract services	1,307,132	1,118,179	188,953
Total expenditures	1,314,622	1,125,669	188,953
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ (73,962)</u>	153,547	<u>\$ 227,509</u>
<b>Fund balance June 30, 2006</b>		540,998	
<b>Fund balance June 30, 2007</b>		<u>\$ 694,545</u>	

**MARIN COUNTY HAZARDOUS & SOLID WASTE  
MANAGEMENT JOINT POWERS AUTHORITY**

Executive Committee  
Wednesday, January 23, 2008  
65 Mitchell Blvd., Suite 200-A  
San Rafael, CA 94903

**MINUTES**

**MEMBERS PRESENT**

Debbie Stutsman, San Anselmo (Chair)  
George Rodericks, Belvedere (Vice Chair)  
Matthew Hymel, County of Marin  
Dan Keen, Novato  
Barbara Heller, San Rafael (Alternate)

**STAFF PRESENT**

Jeff Rawles, JPA  
Michael Frost, JPA  
Alex Soulard, JPA

**OTHERS PRESENT**

Judy Schriebman, LGVSD  
Megan Clark, LGVSD  
Bruce Baum, Green Coalition  
Loretta Figueroa, Almonte Sanitary District  
Katherine DaSilva Jair, Sustainable San Rafael  
Kerry Mazzoni  
Patty Garbarino, Marin Sanitary Service  
Ruth Beckner, Master Gardener  
Greg Brochbank, San Rafael City Council

Call to Order The Executive Committee meeting came to order at 10:02 AM.

1. Approve Executive Committee minutes from October 24, 2007. M/s Hymel, Keen to approve the October 24, 2007 Executive Committee minutes. Public commented the minutes were not verbatim to October meeting and the are not mentioned by name on the minutes. Staff stated the current process of keeping minutes as summary and meetings are captured by audio and archived. There was no further comment. The motion was unanimously approved.
2. 2008/2009 Budget: Staff reported for previous year the JPA Chair and Vice Chair met with staff to form a budget recommendation to the Committee. Additionally, it has been requested staff include an additional \$200,000 in the budget as an option for considering zero waste programs. M/s Hymel, Keen to approve the budget schedule and appoint Stutsman and Rodericks to the budget sub-committee. The motion was unanimously approved. No public comments received.
3. Zero Waste Request for Information. Staff reported on the Request For Information (RFI) drafted for the Committees review. Staff is requesting consultants return responses by March 31, 2008 in time for the next scheduled Executive Committee meeting in April. The Committee discussed the RFI and the process. Public commented on the need to move forward with a zero waste plan. M/s Keen, Rodericks to approve and direct staff to distribute the RFI. The motion was unanimously approved.

4. 2006 Annual Report – Staff presented the 2006 Annual Report highlighting the Planning Annual Report Information System, large venue of recycling events, a reduction in biomass tonnage and reduction in disposal reporting based on the Storm of December 2005/January 2006. Additionally the report indicates diversion rates are stable. Currently, staff is working with the LTF to come up with recommendations on improvements in some of our programs such as C&D, yardwaste composting and rate structure. The Committee discussed the Report. No comments from public.
5. JPA AB 939 Local Task Force Appointments. Staff discussed the environmental organization vacancy on the Local Task Force with the Committee. Committee member discussed the need to maintain balance of different environmental interests on the advisory committee. Committee discussed a letter from the JPA Oversight Committee concerning maintaining balance of interests. The Committee discussed the current membership composition with staff. Committee Members agreed to add two additional environmental organizations to the Task Force membership. Public stated concerns the Local Task Force has weighted too heavily with representatives of the waste industry. M/s Keen, Hymel to form a interview committee consisting of Dan Keen and George Rodericks and a member to be selected of the JPA Board and interview the applicants for the Local Task Force's Environment Organization positions. Further, the interview committee will place their recommendation on the April meeting agenda of the Executive Committee. Motion was unanimously approved.
6. Bay Area Recycling Outreach Coalition Contribution. Staff reported Bay Area Recycling Outreach Coalition (BAYROC) is expanding programs to include a single use bag elimination program in addition to the Junk Mail & Bag Reduction Program. BAYROC have requested an additional \$1,000 in funding. The Committee discussed the proposal with staff. M/s Hymel, Keen to increase funding and participation in the single use bag program. Motion was unanimous approved.
7. California Product Stewardship Council Contribution. Staff reported on ongoing extended producer responsibility efforts with the California Product Stewardship Council. Staff indicated to continue participation a request for a \$2,500 budget adjustment would be necessary to pay organizing dues. The Committee discussed the request and the opportunity to continue to pool resources with other public agencies. M/s Hymel, Keen to approve requested budget adjustment for funding to the California Product Stewardship Council. Motion approved unanimously.
8. Local Task Force Report. No Comments received.
9. Open Time. Bruce Baum representing Green Coalition asked that Board place a \$8/ton mitigation fee at Landfill on a future agenda. The Committee directed staff to place the concept on a Local Task Force agenda for discussion.
10. Adjourn.



## DRAFT

**MARIN COUNTY HAZARDOUS & SOLID WASTE  
MANAGEMENT JOINT POWERS AUTHORITY**

Executive Committee  
Wednesday, April 23, 2008  
65 Mitchell Blvd., Suite 200-A  
San Rafael, CA 94903

## MINUTES

**MEMBERS PRESENT**

Debbie Stutsman, San Anselmo (Chair)  
Matthew Hymel, County of Marin  
Dan Keen, Novato  
Ken Nordhoff, San Rafael

**MEMBERS ABSENT**

George Rodericks, Town of Belvedere

**STAFF PRESENT**

Michael Frost, JPA  
Alex Soulard, JPA

**OTHERS PRESENT**

Judy Schriebman, LGVSD  
Tamara Hull, JPA LTF  
Bruce Baum, Green Coalition  
Kerry Mazzoni  
Trip Allen, JPA LTF  
Iavarone, Mill Valley Refuse Service  
John Maher, Maher Accountancy  
Monica Devinanzi, Redwood Landfill Jim  
Ellen Hopkins, ZW Compost CAC  
Dave Della Zappa, Mill Valley Refuse  
Ruth Beckner, Master Gardener  
Steve McCaffrey, Redwood Empire Disposal  
Jessica Jones, Redwood Landfill

Call to Order The Executive Committee meeting came to order at 10:02 AM.

1. Approve Executive Committee minutes from January 23, 2008. M/s Keen, Nordhoff to approve the January 23, 2008 Executive Committee meeting minutes. Bruce Baum commented that public statements in the minutes are not verbatim and the minutes are summary. There was no further comment. The motion was unanimously approved.
2. Report on Current Staff Activities and Approve Letter of Support Re: AB 2058, Plastic Bag Diversion: Staff reported numerous ongoing projects including bag distribution in conjunction with the Bay Area Recycling Outreach Coalition (BayROC), advertising, public outreach and draft bag ordinances. Staff also reported on legislative support. M/s to approve the signature and submittal of a support letter for AB 2058 Keen, Nordhoff. The motion was unanimously approved.
3. FY 08-09 Budget, Budget Sub-Committee Recommendation and Fee Schedule. Staff reported that the budget has been reviewed and recommended by the budget subcommittee. Staff noted fee schedule use 2007 disposal, allocates zero waste funds, includes three satellite HHW collection events and staff and rent costs are contract amounts. The Committee discussed the proposed budget with staff and Redwood

## DRAFT

Landfill's Final Environmental Impact Report (FEIR). Staff noted if Redwood's FEIR is not certified it may be necessary to move funds from reserves to fund a disposal facility siting process, per Marin's Integrated Waste Management Plan. Members of the public commented on the following: the need for funding for a Zero Waste Manager, the increase of the waste disposal fees, composting and Zero Waste Planning. Bruce Baum commented the budget assumes the FEIR will be approved, the need for a mitigation fee and a zero waste fee should fund a professional director. There were no further comment. M/s Keen, Hymel to recommend the budget for adoption by the JPA Board. The motion was unanimously approved.

4. Responses to Zero Waste Request for Information –Staff reported that a Request For Information (RFI) had been released and three responses were submitted. The three contractors were HDR, R3 and SCS Engineering. After evaluating the responses staff determined that HDR and R3 had the most Zero Waste experience. Some options to consider by committee are to select a consultant, select a contractor to perform preliminary research or select a consultant based on RFI responses. The Committee discussed having members of Board and staff interview the three firms. Nordhoff volunteered to be on the panel as a representative of the Executive Board. M/s Keen, Nordhoff to have the Executive Committee, a member from the JPA and staff interview the applicants and return to the Executive Committee with a recommendation. The motion was approved unanimously.
5. Redwood Landfill Presentation by Jessica Jones. Staff reported the Final Environmental Impact Report (FEIR) released in March of 2008 re-estimated Redwood Landfill's permitted disposal capacity below 15 years of minimum landfill capacity. The Marin County Planning Commission is holding two public hearings on the FEIR on April 28<sup>th</sup> and again on May 5<sup>th</sup> before determining to certify the FEIR. Jessica Jones of Redwood Landfill discussed the EIR in stating that disposal activities will stay the same, including remaining at 1,290 tons per day. The new plan will include developing a 400 tons per day Construction and Demolition Materials Recovery Facility, Food Waste Composting and a landfill gas-to-energy project. Jones stated there will be an increase in public services by providing mulch, public disposal and recycling areas. Public commented there needs to be more focus on the methane gas capture system and that Redwood Landfill should be seen as a local energy source. Jones answered questions regarding digesters, traffics and the Resource Recovery Park and Jones explained that composting and other activities are already in the EIR, and that under the Mitigated Alternative, new projects will be introduced.
6. JPA Audit and Financial Statements for year ending June 30, 2007. Staff reported that, overall, the JPA financial situation is healthy. There has been a delay in invoices for the Household Hazardous Waste Facility (HHW). Hymel asked if the lag time with invoices will be a recurring event. Maher stated that the audit may use an encumbrance or financial statement. Staff reported they are planning to book estimated costs at the close of year and adjust the estimates once the actual are received. M/s Nordhoff, Keen to forward to and recommend the JPA receive the Audit and Financial Statements. The motion was unanimously approved.

## DRAFT

7. AB 939 Local Task Force Update. Staff reported that subcommittees have been working on various emerging issues including can rates, foodwaste and the Construction and Demolition Ordinance.
8. Open Time. Bruce Baum stated disposal capacity documented in the Five Year Report submitted in January has since been updated and, therefore, the Five Year Report is inaccurate. Staff stated disposal capacity is reported to the State annually with Marin's submission of the Annual Report.
9. Adjourn.

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