

MARIN COUNTY HAZARDOUS & SOLID WASTE MANAGEMENT
JOINT POWERS AUTHORITY

Executive Directors Meeting
April 23, 2015
Central Marin Police Authority
250 Doherty Drive, Larkspur, CA
9:00 – 9:30 AM
AGENDA

The public parking lot in front of the CMPA is small, but there is ample parking at Piper Park, which is adjacent to the building.

Call to Order.

Minutes

1. Approval of Executive Committee Minutes from April 24, 2014. (Action)

Consent Calendar

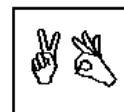
2. Audit and Financial Statements for Year Ended June 30, 2014. (Action)
3. Authorization to Release Contingency Funds for Bulb and Battery Program (Action)
4. Opposition Letter to AB 45: Household Hazardous Waste Local Government Mandate (Action)

Regular Agenda

5. Introduction of New LTF Chair and Vice-Chair (Information)
6. FY 15-16 Budget Sub-Committee Recommendation and Fee Schedule. (Action)
7. Staff Report on Recent and Ongoing Activities. (Information)
8. Next Scheduled JPA Board Meeting is May 28, 2015.
9. Adjourn

Agendas & staff reports available at:
<http://zerowastemarin.org/Agenda>

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Contact the County's Waste Management Division, at (415) 473-6647 for more information

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

Executive Committee
Thursday April 24, 2014
Central Marin Police Authority
250 Doherty Drive, Larkspur
9:00 – 9:30 AM

MINUTES

MEMBERS PRESENT

Nancy Mackle, San Rafael (Chair)
Michael Frank, Novato
Dan Schwarz, Larkspur
Jim McCann, Mill Valley

STAFF PRESENT

Saaid Fakharzadeh, JPA Executive Director
Steve Devine, JPA Staff
Kiel Gillis, JPA Staff
Alex Soulard, JPA Staff

MEMBERS ABSENT

Matthew Hymel, County of Marin (Vice Chair)

OTHERS PRESENT

John Lippitt, San Rafael Fire
Courtney Bell, San Rafael Fire

1. Approval of Executive Committee Minutes from April 18, 2013

M/s Frank, Schwarz to approve the minutes from the April 18, 2013 JPA Executive Committee meeting. The motion passed unanimously.

Consent Calendar

2. Receive and File Update to Marin County Grand Jury

3. Audit and Financial Statements for Year Ended June 30, 2013

No public comments were received. M/s Schwarz, Frank to receive and file Grand Jury Report, and accept the Audit & Financial Statements. The motion passed unanimously.

Regular Agenda

4. Introduction of New JPA Executive Director Saaid Fakharzadeh

Staff introduced Saaid Fakharzadeh as the new JPA Executive Director. Mr. Fakharzadeh greeted the JPA Executive Committee and fielded questions from them. No action was required.

5. FY 14-15 Budget Sub-Committee Recommendation and Fee Schedule

Staff summarized the Budget-Subcommittee's recommended Budget and Fee Schedule to the Executive Committee Members. This included; a 4% decrease in hauler fee assessments due to a number of cost savings measures attributed to the recently agreed upon PaintCare program by the San Rafael Fire Department which covers paint disposal costs at the Household Hazardous Waste Facility. Staff reported these savings measures also restore the JPA Contingency Fund back to its 20% reserve. Staff reported the JPA

2012 interim ZeroWaste goal of 80% was not reached, and recommended changes to meet that goal. This included recruiting an additional JPA Waste Specialist for 50% of FY 14-15 and 100% of FY 15-16. This new position will cover duties including assisting member agencies with program implementation, schools, addressing state compliance issues and helping coordinate HHW programs. The budget also included increased resources in Construction & Demolition Debris Recycling programs, and additional funding to evaluate school recycling programs countywide in order to understand which programs are effective and which are not. Additionally, staff reported on a proposed change to shift the existing Zero Waste Grant Program into a block grant format. This grant change would eliminate the roll-over feature and funding should be fully used within the 4th grant cycle. Staff summarized the JPA Fund Centers, activities, and outlined which members do and do not participate in them, respectively. Staff fielded questions from Members. Member Frank requested a more detailed cost breakdown of the proposed Staff recruitment. Staff agreed to review the time allocations for the new position and to meet with the City of Novato and Novato Sanitary District staff prior to the May JPA Board Meeting. No public comments were submitted. M/s Frank, Schwarz, to recommend approval of the budget to the full JPA Board contingent on staff time evaluation and possibly reallocating how staff time is billed to the 6.1 and optional 6.2 programs. The motion passed unanimously.

6. Staff Report on Recent and Ongoing Activities

Staff provided a brief summary of JPA activities, including: Using funds from a CalRecycle Beverage Container Recycling Grant in partnership with the City of San Rafael, Point Reyes National Seashore and Marin Housing Authority to procure collection receptacles for CRV materials. Staff also outlined activities related to the Oil Payment Program such as the 'Barrio Vibes' radio program in West Marin, the Earth Day Festival in Mill Valley, and a race event held at the Marin County Motorcycle Association facility in West Marin. Staff made note of the upcoming DEA drug take-back day in September. No action was necessary. No public comments were heard.

7. Next Scheduled JPA Board Meeting is May 22, 2014.

8. Adjourn

MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

Belvedere:
Mary Neilan

Date: April 23, 2015

Corte Madera:
David Bracken

To: JPA Board Members

County of Marin:
Matthew Hymel

From: Steve Devine, Program Manager

Re: Audit and Financial Statements for Year Ending June 30, 2014

Fairfax:
Garrett Toy

Attached for your review are the JPA's Financial Statement and Auditor's Report for the year ending June 30, 2014. Also attached are two transmittal letters dated February 6, 2015 to the JPA Board from Maher Accountancy.

Larkspur:
Dan Schwarz

Mahe Accountancy noted two audit findings:

Mill Valley:
Jim McCann

1). One recommendation is in regard to classifying expenditures more discretely. This recommendation is expected to exist until the County replaces its SAP accounting system in the next year or two. Staff will provide more notes on invoices when processing them for payment so that the notes field corresponds better with the JPA budget.

Novato:
Michael Frank

Ross:
Diane Thompson

2). A second recommendation is in regard to the timely recording of expenses. This situation was primarily caused by the transition from the "Bulb and Battery" recycling program vendor going bankrupt and there being a delay in getting a contract executed with a new vendor. Staff will work with accounting personnel to better ensure expenditures are recorded in a timely manner – particularly when recording expenses at the end of each fiscal year.

San Anselmo:
Debbie Stutsman

San Rafael:
Nancy Mackle

Sausalito:
Adam Politzer

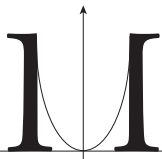
Recommendation

Accept the attached financial statements and auditor's report for the year ending June 30, 2014.

Tiburon:
Margaret Curran

Attachments.

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Independent Auditors' General Communication to Board

February 6, 2015

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

We have audited the financial statements of the Marin County Hazardous & Solid Waste Management Authority for the year ended June 30, 2014, and have issued our report thereon February 6, 2015. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated August 18, 2014, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Marin County Hazardous & Solid Waste Management Authority are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no significant estimates used in preparing the financial statements.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.



Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Because the Authority's general ledger is maintained for each fund according to the modified accrual basis of accounting, we recommended adjustments to allow for the presentation of the government-wide financial statements on the full accrual basis since generally accepted accounting principles require that both presentations be made in the financial statements. The significant adjustments recommended for fiscal 2013-14 involved (a) recording a prior year adjustments that were not implemented in the financial statements, (b) record grant income which was previously deferred, (c) record current year expenses recorded in the subsequent year, and (d) several reclassifications between expenditure accounts. In addition to these adjustments, a transfer between funds was recommended following the 2011/12 audit. This transfer has not occurred.

Any other misstatements detected as a result of audit procedures and corrected by management were immaterial, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 06, 2015.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

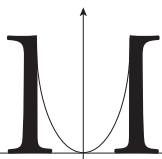
We communicated about internal controls related to accurate accounting and timely processing of financial data in a separate letter dated February 6, 2015.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of Board of Directors and management of Marin County Hazardous & Solid Waste Management Authority and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Maher Accountancy



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

In planning and performing our audit of the financial statements of the Marin County Hazardous and Solid Waste Management Authority (the Authority) as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* 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 and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in the Authority's internal control to be a material weakness.

Expenditure Classification

Condition: Professional service expenditures are not being segregated in the County SAP accounting system according to budget classifications. Expenditures intended to apply against several specific budget categories are being grouped into a generic expense account. In addition, the vendor name and descriptions of individual expenditures are often not available in the reports provided to management.



Effect:

- 1) Aggregating expenditures into a generic expenditure account limits the controls that would restrain spending in excess of specific budget limits.
- 2) Monitoring spending is made difficult when (a) distinct expenditure categories are grouped into a single category, and (b) adequate descriptions of expenditures are not included. This potentially interferes with management's decisions.
- 3) Financial statement reports are misstated when expenditures are not properly categorized.

Recommendation regarding recording expenditures:

The County SAP accounting system does not allow agencies to create agency-specific expenditure categories. This creates inherent difficulties for individual agencies as they attempt to track spending according to their budgets. Despite these limitations, attempts should be made to use the most appropriate available expenditure code, or "assign" a budget category to an available expenditure code. Alternatively, a subsidiary ledger could be maintained if appropriate controls are implemented. The Authority should attempt to create a report template that will display the basic information (invoice number, vendor, date of service etc.).

Management Response: Management has agreed to implement the procedures recommended above for the 14/15 fiscal year to the extent possible under the confines of the County's current financial management system, SAP.

Timely recording of expenditures

Condition: We noted that several invoices approximating \$85,000 were not recorded or paid in a timely manner. Expenditures for services provided in the 2013/14 fiscal year had not been recorded as of December 19, 2014. Several invoices had not been recorded 6-12 months after the services were performed. No estimate or accounts payable entry was made to account for these expenditures.

Effect:

- 1) Expenditure are being recorded in the wrong fiscal year.
- 2) Expenditures are not being applied against the appropriate fiscal year's budget category.
- 3) The completeness of the overall accounting records is put into doubt when invoices are not being recorded.

Recommendation: Invoices received by program managers should be provided to accounting personnel in a timely manner. If management determines that payment should be delayed, accounting personnel should enter the expenditure in the accounting system as of the date incurred but indicate that payment should be delayed. Accounting personnel should follow standard year-end closing procedures which includes inquiring of program managers about any outstanding expenditures and revenues and posting all relevant information.

Management Response: Management agreed to implement the recommendation above for the 14/15 fiscal year.

This communication is intended solely for the information and use of management and the board of directors, 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

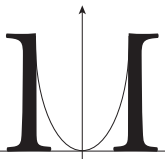
February 6, 2015



**FINANCIAL STATEMENTS AND AUDITORS' REPORT
YEAR ENDED JUNE 30, 2014**

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the Marin County Hazardous & Solid Waste Management Authority (the Authority) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Authority as of June 30, 2014, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Maher Accountancy

February 6, 2015

**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 (the Authority) financial activities for the fiscal year ended June 30, 2014. Please read it along with the Authority’s financial statements, which begin on page 6.

FINANCIAL HIGHLIGHTS

The Authority’s net position was \$901,000, a decrease of \$151,000 over the prior year. Total revenues increased by \$492,000 and total expenses increased by \$826,000.

Budgetary comparison schedules are found starting on page 18. When comparing actual activity with budgeted, those schedules indicate we had a negative variance of \$22,000 in the Countywide Waste Management (general) fund. The Household Hazardous Waste Management fund showed a positive variance of \$241,000 for the year. The Zero Waste Fund ended its year with a positive variance of \$99,000.

USING THIS ANNUAL REPORT

This annual report consists of financial statements for the Authority as a whole. The statement of net position and the statement of activities provide information about the activities of the Authority as a whole and present 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 position 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 position* (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 position were as follows:

	<u>2014</u>	<u>2013</u>	Increase (decrease)
Total assets	\$ 1,262,356	\$ 1,419,446	\$ (157,090)
Total liabilities	<u>361,802</u>	<u>368,120</u>	<u>(6,318)</u>
Net position:			
Restricted	735,098	824,289	(89,191)
Unrestricted	<u>165,456</u>	<u>227,037</u>	<u>(61,581)</u>
Total net position	<u><u>\$ 900,554</u></u>	<u><u>\$ 1,051,326</u></u>	<u><u>\$ (150,772)</u></u>

The Authority's total assets decreased primarily as a result of the ramping up of programs, particularly the Zero Waste program. This program paid out grants to its members that had been accumulating from prior years, causing a noticeable decline in assets during 2013-14. Future grant payments are expected to more closely align with the related revenue in future years.

Changes in the Authority's revenues were as follows:

	<u>2014</u>	<u>2013</u>	Increase (decrease)
General revenues:			
Investment earnings	\$ 456	\$ 613	\$ (157)
Program revenues:			
Solid waste management fees	2,940,455	2,539,735	400,720
Operating grant - State of California	104,166	-	104,166
Miscellaneous	525	13,479	(12,954)
Investment earnings	<u>585</u>	<u>637</u>	<u>(52)</u>
Total program revenue	<u><u>3,045,731</u></u>	<u><u>2,553,851</u></u>	<u><u>491,880</u></u>
Total revenues	<u><u>\$ 3,046,187</u></u>	<u><u>\$ 2,554,464</u></u>	<u><u>\$ 491,723</u></u>

Fee revenue increased as a result of an increase in charges for waste management fees as anticipated in the budget. During the year, revenue related to the Beverage Container Recycling Grant and the Oil Payment Program grant was earned and recognized by the Authority.

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

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

	<u>2014</u>	<u>2013</u>	<u>Increase (decrease)</u>
Contract staff and support	\$ 574,275	\$ 563,016	\$ 11,259
Services and supplies	2,622,684	1,807,753	814,931
Total expenses	<u>3,196,959</u>	<u>2,370,769</u>	826,190
Less program revenues	<u>3,045,731</u>	<u>2,553,851</u>	491,880
Net revenue (expenses)	(151,228)	183,082	(334,310)
General revenues	456	613	(157)
Change in net position	<u>\$ (150,772)</u>	<u>\$ 183,695</u>	<u>\$ (334,467)</u>

Expenses increased mainly as a result of increases in disposal costs of the Household Hazardous Waste program, as well as outgoing Zero Waste grant payments made to members.

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.

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 the Marin County Public Works Department.

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

THE FUTURE OF THE AUTHORITY

With a growing awareness of our society's environmental impacts, the public has shown an increasing interest in recycling, reuse, waste reduction and hazardous materials programs. The incremental increase in products that are legislatively banned from landfill disposal and public requests for expansion of green programs demonstrates the growing demand for a greater scope of environmental services in the future. The JPA's goal of 80 percent diversion by 2014 and Zero Waste by 2025 will require substantial coordination of solid waste services, outreach programs, infrastructure, and regulation in the future.

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,

Steve Devine

Steve Devine, Manager

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

**STATEMENT OF NET POSITION
AS OF JUNE 30, 2014**

ASSETS

Cash	\$ 1,232,342
Receivables:	
Grants	<u>30,014</u>
Total assets	<u>1,262,356</u>

LIABILITIES

Accounts payable and accrued expenses	286,853
Unearned revenue	<u>74,949</u>
Total liabilities	<u>361,802</u>

NET POSITION

Restricted for Household Hazardous Waste program	423,428
Restricted for Zero Waste program	311,670
Unrestricted	<u>165,456</u>
Total net position	<u><u>\$ 900,554</u></u>

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

**STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2014**

	General	Household Hazardous Waste Program	Zero Waste Program	Total
EXPENSES				
Contract staff and support	\$ 362,256	\$ 40,250	\$ 171,769	\$ 574,275
Services and supplies	193,439	1,682,981	746,264	2,622,684
Total expenditures/expenses	<u>555,695</u>	<u>1,723,231</u>	<u>918,033</u>	<u>3,196,959</u>
PROGRAM REVENUES				
Waste management fees	476,323	1,829,305	634,827	2,940,455
Operating grant - State of California	16,810	87,356		104,166
Miscellaneous income	525			525
Investment earnings		154	431	585
Total program revenue	<u>493,658</u>	<u>1,916,815</u>	<u>635,258</u>	<u>3,045,731</u>
Net program revenue (expense)	<u>\$ (62,037)</u>	<u>\$ 193,584</u>	<u>\$ (282,775)</u>	<u>(151,228)</u>
GENERAL REVENUES				
Investment earnings				<u>456</u>
Change in net position				(150,772)
NET POSITION:				
Net Position at June 30, 2013				<u>1,051,326</u>
Net Position at June 30, 2014				<u>\$ 900,554</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, 2014**

	Countywide Waste Management (General Fund)	Household Hazardous Waste (Special Revenue Fund)	Zero Waste (Special Revenue Fund)	Total
ASSETS				
Cash	\$ 74,583	\$ 814,720	\$ 343,039	\$ 1,232,342
Receivables:				
Grants	30,014			30,014
Due from other funds	64,410			64,410
Total assets	\$ 169,007	\$ 814,720	\$ 343,039	\$ 1,326,766
LIABILITIES				
Accounts payable and accrued expenses	\$ 3,551	\$ 270,753	\$ 12,549	\$ 286,853
Unearned Revenue		74,949		74,949
Due to other funds	-	45,590	18,820	64,410
Total liabilities	3,551	391,292	31,369	426,212
FUND BALANCES				
Fund balances:				
Assigned		423,428	311,670	735,098
Unassigned	165,456			165,456
Total fund balance	165,456	423,428	311,670	900,554
Total liabilities and fund balances	\$ 169,007	\$ 814,720	\$ 343,039	\$ 1,326,766

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, 2014**

	Countywide Waste Management (General Fund)	Household Hazardous Waste (Special Revenue Fund)	Zero Waste (Special Revenue Fund)	Total
REVENUES				
Solid waste management fees	\$ 476,323	\$ 1,829,305	\$ 634,827	\$ 2,940,455
Operating grant - State of California	16,810	87,356		104,166
Miscellaneous income	525			525
Investment earnings	456	154	431	1,041
	<u>494,114</u>	<u>1,916,815</u>	<u>635,258</u>	<u>3,046,187</u>
EXPENDITURES				
Contract staff and support	362,256	40,250	171,769	574,275
Services and supplies:				
Legal	871	-	-	871
Accounting and audit fees	10,250	-	-	10,250
Insurance	17,596	-	-	17,596
Rent	16,941	-	-	16,941
Mileage and routine travel	401	-	-	401
Contract services	135,569	1,251,690	-	1,387,259
Miscellaneous services	1,534	431,291	746,264	1,179,089
Document reproduction	4,373	-	-	4,373
County financial service	5,904	-	-	5,904
Total services and supplies	<u>193,439</u>	<u>1,682,981</u>	<u>746,264</u>	<u>2,622,684</u>
Total expenditures	<u>555,695</u>	<u>1,723,231</u>	<u>918,033</u>	<u>3,196,959</u>
Net change in fund balance	<u>(61,581)</u>	<u>193,584</u>	<u>(282,775)</u>	<u>(150,772)</u>
Fund balance at June 30, 2013	<u>227,037</u>	<u>229,844</u>	<u>594,445</u>	<u>1,051,326</u>
Fund balance at June 30, 2014	<u>\$ 165,456</u>	<u>\$ 423,428</u>	<u>\$ 311,670</u>	<u>\$ 900,554</u>

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, 2014**

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 principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations.).

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 Position, 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 position is reported in two parts: (1) restricted net position and (2) unrestricted net position. Net position for particular programs are deemed to be restricted.

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014**

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 position 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, assigned or unassigned resources, fund balance, revenues and expenditures.

All the Authority's funds are government fund types. 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 funds:

Household Hazardous Waste fund - accounts for hazardous waste disposal for households through a contract with the City of San Rafael Fire Department and Novato Sanitary District.

Zero Waste fund - accounts for the program to reduce and eliminate waste and obtains its resources from JPA tipping fees.

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, 2014**

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, 2014.

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, 2014, 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, 2014**

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

FUND BALANCE:

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Authority is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned. Following is a description of the components applicable to the Authority:

Assigned – This component consists of amounts that are constrained by the District’s intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning fund balance is expressed by the Board of Directors, Manager or their designee.

Unassigned – This classification represents amounts that have not been restricted, committed or assigned to specific purposes within the general fund.

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. The Authority’s position in the pool is the same as the value of the pool shares. 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.

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014**

2. CASH (continued)

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, 2014, the County's investment pool had a weighted average maturity of 264 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."

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, 2014.

Investments in Investment Pool	<u>Percent of Portfolio</u>
Federal agency - discount	73%
Federal agency - coupon	24%
Money market funds	3%
	<u>100%</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014**

2. CASH (continued)

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.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014**

4. RELATED PARTY TRANSACTIONS

The County of Marin is a member to the Authority. The County Public Works Department provided staffing for the Authority for a fee of \$574,275 for the year. Additionally, the Authority paid the County of Marin \$16,941 for rent and \$5,904 for financial services.

The Authority incurred expenditures of \$1,397,478 under a contract with the City of San Rafael (a member government) to operate its household waste program. As of June 30, 2014, accrued expenses to the City of San Rafael amounted to \$210,318.

As part of the various programs managed by the Authority, payments are made to various members. During the year the Authority made payments of \$458,347 to its members.

5. COMMITMENT

In February 2013, the Authority and County of Marin entered into an agreement where the County will provide the Authority staffing. The agreement has an expiration date of June 30, 2020 with provisions to extend the date by mutual agreement, or cancel by either party with 180 days written notice. The cost of the agreement will be based on annual budgets adopted by the Authority. The budgeted cost for fiscal 2014-15 is approximately \$657,000.

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

**BUDGET COMPARISON SCHEDULE
COUNTYWIDE WASTE MANAGEMENT PROGRAM
GENERAL FUND (CWM)
YEAR ENDED JUNE 30, 2014**

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES:			
Waste management fees	\$ 476,323	\$ 476,323	\$ -
Operating grant - State of California	17,796	16,810	(986)
Miscellaneous income		525	525
Investment earnings	1,500	456	(1,044)
Total revenues	495,619	494,114	(1,505)
EXPENDITURES:			
Contract staff and support	362,256	362,256	-
Services and supplies:			
Legal	7,500	871	6,629
Accounting and audit fees	11,000	10,250	750
Insurance	18,000	17,596	404
Equipment repairs & maintenance	1,000	-	1,000
Rent	16,941	16,941	-
Bag ban CEQA *	50,000	91,692	(41,692)
Training	1,500	1,355	145
Mileage and routine travel	600	401	199
Outreach	37,250	27,067	10,183
Beverage container grant expenses	17,796	16,810	986
Supplies and reproduction	5,500	4,552	948
County financial service	5,850	5,904	(54)
Total services and supplies	172,937	193,439	(20,502)
Total expenditures	535,193	555,695	(20,502)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(39,574)	(61,581)	(\$22,007)
Fund balance as of June 30, 2013		227,037	
Fund balance as of June 30, 2014		\$ 165,456	

* In 2012/13 the Board amended the budget to include \$60,000 to assist with implementation of the bag ban ordinance. The related costs were incurred in the 2013/14 year, which resulted in a budget variance as shown above.

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

**BUDGET COMPARISON SCHEDULE
HOUSEHOLD HAZARDOUS WASTE PROGRAM (NNO)
SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2014**

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES:				
Solid waste management fees	\$ 1,829,305	\$ 1,829,305	\$ 1,829,305	\$ -
State aid	156,038	156,038	87,356	(68,682)
Investment earnings	<u>1,000</u>	<u>1,000</u>	<u>154</u>	<u>(846)</u>
Total revenues	1,986,343	1,986,343	1,916,815	(69,528)
EXPENDITURES:				
Contract staff and support	40,250	40,250	40,250	-
HHW oversight	145,788	145,788	145,788	-
Novato HHW grant	27,792	27,792	27,792	-
Bulb and battery program	45,000	70,000	74,325	(4,325)
Contract services	1,434,395	1,434,395	1,251,690	182,705
Legal	2,500	2,500	-	2,500
HD-20 grant expenses	75,000	75,000	-	75,000
Sharps program	76,000	76,000	75,600	400
Oil Payment Program	<u>162,076</u>	<u>162,076</u>	<u>107,786</u>	<u>54,290</u>
Total expenditures	<u>2,008,801</u>	<u>2,033,801</u>	<u>1,723,231</u>	<u>310,570</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$22,458)</u>	<u>(\$47,458)</u>	193,584	<u>\$241,042</u>
Fund balance June 30, 2013			<u>229,844</u>	
Fund balance June 30, 2014			<u>\$ 423,428</u>	

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

**BUDGET COMPARISON SCHEDULE
ZERO WASTE PROGRAM
SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2014**

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES:			
Waste management fees	\$ 634,827	\$ 634,827	\$ -
Investment earnings	500	431	(69)
Total revenues	635,327	635,258	(69)
EXPENDITURES:			
Contract staff and support	171,769	171,769	-
Services and supplies:			
Legal	2,000	-	2,000
Zero waste development	30,000	13,800	16,200
Zero waste PSA	200,000	348,164	(148,164)
Zero waste implementation	613,357	384,300	229,057
Total services and supplies	845,357	746,264	99,093
Total expenditures	1,017,126	918,033	99,093
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	\$ (381,799)	(282,775)	\$ 99,024
Fund balance as of June 30, 2013		594,445	
Fund balance as of June 30, 2014		\$ 311,670	

MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

Belvedere:
Mary Neilan

Date: April 23, 2015

Corte Madera:
David Bracken

To: JPA Board Members

County of Marin:
Matthew Hymel

From: Steve Devine, Program Manager

Re: Authorization to Release Contingency Funds for Bulb and Battery Program

Fairfax:
Garrett Toy

Please recall that the Joint Powers Authority operates a "Bulb and Battery Program." The program includes twelve drop-off locations for residents throughout the county and has facilitated the collection of 257,000 feet (~49 miles) of fluorescent light tubes, 25,556 compact fluorescent bulbs, and 64,700 (32.35 tons) of batteries.

Larkspur:
Dan Schwarz

Mill Valley:
Jim McCann

Due to consolidation in the hazardous waste collection industry and the bankruptcy of the prior vendor – costs have risen substantially to operate this program. Four or five possible vendors that could provide the service have now merged into one or two companies. Costs for labor and fuel relative to historical expenses have also increased dramatically.

Novato:
Michael Frank

Ross:
Dianne Thompson

The current budget for this program is \$75,000. Staff is asking for release of \$25,000 in contingency funds to continue operating the program for this Fiscal Year. Currently our best estimate of the fiscal year end costs of the program is \$87,500. The hazardous waste contingency account has \$356,341 available, so the release of \$25,000 from that account is only 7% of the account. This action would provide a total of \$100,000 to operate the program for all of FY14/15. Staff is actively pursuing cost savings options and possible alternative contractors. With these additional funds a new service contract will be executed to meet disposal needs.

San Anselmo:
Debbie Stutsman

San Rafael:
Nancy Mackle

Sausalito:
Adam Politzer

Tiburon:
Margaret Curran

Recommendation

Adopt a motion to authorize release of \$25,000 in contingencies from the Household Hazardous Waste Fund (70071) to continue operation of the Bulb and Battery Program for FY 14/15.

FMBB #: 100022259

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MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

Belvedere:
Mary Neilan

Date: April 23, 2015

Corte Madera:
David Bracken

To: JPA Board Members

County of Marin:
Matthew Hymel

From: Steve Devine, Program Manager

Re: Opposition Letter to AB 45: Household Hazardous Waste Local Government Mandate

Fairfax:
Garrett Toy

As proposed, California Assembly Bill 45 (Mullin) would place an increased and prescriptive burden on local government to expand household hazardous waste (HHW) collection specifically through curbside and/or door-to-door collection methods.

Larkspur:
Dan Schwarz

Mill Valley:
Jim McCann

AB 45 could significantly increase costs to the JPA and/or the Member Cities and Towns in the effort to collect household hazardous waste and divert it from landfill. Also there is no evidence to suggest that door-to-door collection is more effective (in terms of cost or diversion) than the two drop-off facilities currently operated in Marin County (one in San Rafael and one in Novato).

Novato:
Michael Frank

Ross:
Dianne Thomposon

The proposed legislation does not fit with the JPA's legislative platform of encouraging manufacturers' "product stewardship" in which manufacturers of products take responsibility for the cradle to grave cost of their products. Instead this bill would just increase the burden on local government.

San Anselmo:
Debbie Stutsman

San Rafael:
Nancy Mackle

Accordingly, staff has prepared the attached, proposed opposition letter to AB 45 for the Board Chair's signature.

Sausalito:
Adam Politzer

Recommendation

Adoption of a Motion Authorizing the Board Chair to Tender the Attached Opposition Letter.

Tiburon:
Margaret Curran

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MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

Belvedere:
Mary Neilan

April 23, 2015

Corte Madera:
David Bracken

Assembly Member Kevin Mullin
State Capitol
Sacramento, CA 95814

County of Marin:
Matthew Hymel

**RE: AB 45 Household Hazardous Waste Local Government Mandate --
Oppose**

Fairfax:
Garrett Toy

Dear Honorable Assembly Member Mullin:

Larkspur:
Dan Schwarz

The Marin County Hazardous and Solid Waste Management Joint Powers Authority (JPA) is opposed to AB 45 as written. The JPA is a regional agency formed following AB 939 to ensure proper handling of waste in Marin County. JPA membership includes all of Marin's cities and the County of Marin.

Mill Valley:
Jim McCann

Novato:
Michael Frank

We share your concern that Household Hazardous Waste (HHW) should be managed properly and be more convenient to dispose of; however, we are writing to respectfully express our opposition to your AB 45, which would impose an unfunded mandate on local governments to increase their collection rate in accordance with unspecified goals and timeframes.

Ross:
Dianne Thompson

San Anselmo:
Debbie Stutsman

San Rafael:
Nancy Mackle

The JPA is concerned that a mandate on local governments, who are already technically required to divert 100 percent of HHW from landfill, will create resource pressures on local governments in order to divert a relatively minor, but very concerning, portion of the waste stream which likely will dramatically increase garbage rates and/or taxes. The products listed in AB 45 for purposes of defining "Household Hazardous Waste" all have a common characteristic - that they are hard to handle, expensive for local governments to divert and process, dangerous to the public health or environment, and result in a significant occupational safety and health hazard to solid waste workers. The JPA believes strongly, as do local governments across the state that manufacturers should play a role in the collection and safe/appropriate handling of products that fall into this category.

Sausalito:
Adam Politzer

Tiburon:
Margaret Curran

We support a policy known as "Product Stewardship" which is voluntary reduction of impacts and increased reuse and recycling. When that does not happen or companies ask for a fair a level playing field such as the thermostat and paint industries did, we support "Extended Producer Responsibility(EPR)" which provides a level playing field for manufacturers to design, operate, and finance a take-back program for a portion of their products in accordance with enforceable performance metrics.

Our opposition to AB 45 is based in the fact that the bill currently places all of the responsibility on local governments without any sharing of responsibility.

In addition, the JPA believes that EPR is a vital component of the state's hazardous waste reduction strategy. EPR provides an incentive to manufacturers to make their products less toxic and easier to process at the end of the product's useful life otherwise known as source reduction. That's because the cost of managing a portion of the end-of-life impacts is imbedded in the bottom line of the manufacturer, and reductions in that cost is immediately incentivized. The JPA believes that source reduction is a vital component of any legislation to deal with the effective management of HHW or any product that becomes waste.

For these reasons, we must oppose AB 45 as currently written.

Sincerely,

Nancy Mackle
Board Chair

Cc: Members, Assembly Local Government Committee



April 2, 2015

1100 K Street
Suite 101
Sacramento
California
95814

Telephone
916.327-7500

Facsimile
916.441.5507

The Honorable Brian Maienschein, Chair
Assembly Local Government Committee
State Capitol Building, Room 4139
Sacramento, CA 95814

**RE: AB 45 (Mullin) – Household Hazardous Waste
As Amended on March 19, 2015 – OPPOSE
Referred to the Assembly Local Government Committee**

Dear Assembly Member Maienschein:

On behalf of the California State Association of Counties, I write to respectfully express our opposition to AB 45, by Assembly Member Kevin Mullin. This bill would require jurisdictions to create a household hazardous waste (HHW) base line and to meet an unspecified diversion requirement for HHW collection. The bill also allows the Department of Resources, Recycling and Recovery (Cal Recycle) to create a model ordinance for a door-to-door collection and diversion program. CSAC recognizes the need to increase collection and ensure for the proper management of HHW, as these products, when improperly disposed of, create a health and safety issue for our communities. However, we have strong objections to the approach outlined in this bill.

Cities and counties are currently required to prepare, adopt, and submit to Cal Recycle a Household Hazardous Waste Element, which identifies a program for the safe collection, recycling, treatment, and disposal of hazardous wastes that are generated by households. The Household Hazardous Waste Element (HHWE) specifies how HHW must be collected, treated, and disposed. In addition, local jurisdictions are required to report to Cal Recycle how much HHW they collect annually. Thus, jurisdictions across the state have developed comprehensive programs to collect and manage HHW, each tailored to the needs of their respective community. Many jurisdictions have implemented several different types of programs to increase convenience to the consumer. These methods include weekly HHW mobile events where residents can drop off their materials at a specified location, permanent collection centers, and door-to-door pickup service. However, due to the immense cost to manage HHW, local programs cannot afford to collect everything.

In addition to local programs, the state has required manufacturers of certain products, including paint, which is banned from our landfills, to create and fund a product stewardship plan for the end-of-life management of their product, commonly referred to as Extended Producer Responsibility. In this model, the manufacturer is required to fund and operate collection programs for the products they produce. In the instance of paint, manufacturers have come together to form a joint product stewardship organization that offers convenient collection at no cost to the consumer at many retail paint establishments, such as Sherwin Williams and Kelly Moore paint stores.

CSAC strongly supports the concept of Extended Producer Responsibility (EPR). While this model may not be appropriate for all products, EPR is an excellent tool to employ for the producers of toxic and expensive-to-manage products, requiring the industries that profit from these products to have a stake in their proper management and disposal. Furthermore, this model incentivizes producers to incorporate environmental considerations in their design process, creating healthier products that are less toxic to our environment.

We believe that AB 45 would have the opposite effect on California's HHW management system. Requiring local jurisdictions to create a HHW base line amount, which would be used to calculate an unspecified diversion mandate, removes all incentive for the creation of additional EPR programs in California. HHW management is a very expensive process as these toxic products require very specific handling and local governments and tax payers should not have to bear the entire burden of managing these products. Furthermore, HHW is much different than municipal solid waste and creating targets for diversion is more complicated than household garbage. HHW includes a number of different products, including fluorescent lamps and tubes, various chemicals, sharps, pharmaceuticals and more. Households consume varying amounts of these types of products and hold onto them for varying amounts of time, thus making the development of a baseline difficult.

Finally, we do not agree with the assertion that door-to-door HHW collection is the most desirable or preferred method of collection. While several jurisdictions have implemented these types of programs, they are often more expensive to the rate payer and more time intensive than other methods. We do not believe it is an effective use of Cal Recycle resources to develop a model ordinance for a door-to-door collection program. Cal Recycle currently manages a small HHW grant program to help local governments establish or expand HHW collection programs. We believe that resources would be better spent by augmenting this grant program to help jurisdictions increase hours of operation and frequency of collection events.

It is for these reasons that we must respectfully oppose AB 45. Should you have any questions regarding our position, please feel free to contact me at 916-327-7500, ext. 504, or cmartinson@counties.org.

Sincerely,



Cara B. Martinson
Legislative Representative

cc: Members and Consultant, Assembly Local Government Committee

AMENDED IN ASSEMBLY MARCH 19, 2015

CALIFORNIA LEGISLATURE—2015–16 REGULAR SESSION

ASSEMBLY BILL

No. 45

Introduced by Assembly Member Mullin

December 1, 2014

An act to add Article 3.4 (commencing with Section 47120) to Chapter 1 of Part 7 of Division 30 of the Public Resources Code, relating to hazardous waste.

LEGISLATIVE COUNSEL'S DIGEST

AB 45, as amended, Mullin. Household hazardous waste.

The California Integrated Waste Management Act of 1989, which is administered by the Department of Resources Recycling and Recovery, requires, among other things, each city and each county to prepare a household hazardous waste element containing specified components, and to submit that element to the department for approval. Existing law requires the department to approve the element if the local agency demonstrates that it will comply with specified requirements. A city or county is required to submit an annual report to the department summarizing its progress in reducing solid waste, including an update of the jurisdiction's household hazardous waste element.

This bill would require each jurisdiction that provides for the residential collection and disposal of solid waste, on or before an unspecified date, to increase the collection and diversion of household hazardous waste in its service area by an unspecified percentage over a baseline amount, to be determined in accordance with department regulations. The bill would authorize the department to adopt a model ordinance for a door-to-door collection and diversion program to facilitate compliance with those provisions, and would require each

jurisdiction to annually report to the department on progress achieved in complying with those provisions. By imposing new duties on local agencies, the bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

~~Existing law authorizes public agencies to operate curbside household hazardous waste collection facilities, door-to-door household hazardous waste collection programs, and household hazardous waste residential pickup services, and specifies conditions for the transportation of household hazardous waste.~~

~~This bill would express the Legislature's intent to enact legislation that would establish curbside household hazardous waste collection programs, door-to-door household hazardous waste collection programs, and household hazardous waste residential pickup services as the principal means of collecting household hazardous waste and diverting it from California's landfills and waterways.~~

Vote: majority. Appropriation: no. Fiscal committee: ~~no~~-yes.
State-mandated local program: ~~no~~-yes.

The people of the State of California do enact as follows:

- 1 SECTION 1. (a) The Legislature finds and declares all of the
- 2 following:
- 3 (1) Household hazardous waste is creating environmental,
- 4 health, and workplace safety issues. Whether due to unused
- 5 pharmaceuticals, batteries, medical devices, or other disposable
- 6 consumer items, effective and efficient disposal remains an
- 7 extraordinary challenge.
- 8 (2) State and local efforts to address disposal of these items
- 9 have been well intended, but ultimately these piecemeal and
- 10 truncated approaches have not proved effective. These approaches
- 11 fragment the collection of household hazardous waste and move
- 12 collection away from the closest and most practical point of
- 13 disposal: the consumer's residence.

1 (3) A number of cities in California are already using curbside
2 household hazardous waste collection programs, door-to-door
3 household hazardous waste collection programs, and household
4 hazardous waste residential pickup services as mechanisms for
5 collecting and disposing of many commonly used household items
6 for which disposal has been the subject of state legislation or local
7 ordinances. The waste disposal companies and local governments
8 that have implemented these programs and services have found
9 them to be successful and inexpensive.

10 (b) It is the intent of the Legislature to enact legislation that
11 would establish curbside household hazardous waste collection
12 programs, door-to-door household hazardous waste collection
13 programs, and household hazardous waste residential pickup
14 services as the principal means of collecting household hazardous
15 waste and diverting it from California’s landfills and waterways.

16 *SEC. 2. Article 3.4 (commencing with Section 47120) is added*
17 *to Chapter 1 of Part 7 of Division 30 of the Public Resources Code,*
18 *to read:*

19
20 *Article 3.4. Household Hazardous Waste Collection and*
21 *Diversion*

22
23 *47120. For purposes of this article, the following terms have*
24 *the following meanings:*

25 (a) *“Door-to-door collection and diversion program” means*
26 *a curbside household hazardous waste collection program,*
27 *door-to-door household hazardous waste collection program, or*
28 *household hazardous waste residential pickup service administered*
29 *by a jurisdiction that allows a resident to arrange, by appointment,*
30 *for the collection of household hazardous waste at his or her*
31 *residence in accordance with all applicable state and federal laws*
32 *and regulations.*

33 (b) *“Household hazardous waste” includes, but is not limited*
34 *to, the following:*

35 (1) *Automotive products, including, but not limited to, antifreeze,*
36 *batteries, brake fluid, motor oil, oil filters, fuels, wax, and polish.*

37 (2) *Garden chemicals, including, but not limited to, fertilizers,*
38 *herbicides, insect sprays, pesticides, and weed killers.*

39 (3) *Household chemicals, including, but not limited to, ammonia,*
40 *cleaners, strippers, and rust removers.*

1 (4) *Paint products, including, but not limited to, paint, caulk,*
2 *glue, stripper, thinner, and wood preservatives and stain.*

3 (5) *Consumer electronics, including, but not limited to,*
4 *televisions, computers, laptops, monitors, keyboards, DVD and*
5 *CD players, VCRs, MP3 players, cell phones, desktop printers,*
6 *scanners, fax machines, mouses, microwaves, and related cords.*

7 (6) *Swimming pool chemicals, including, but not limited to,*
8 *chlorine tablets and liquids, pool acids, and stabilizers.*

9 (7) *Household batteries. For purposes of this section,*
10 *“household batteries” means batteries that individually weigh two*
11 *kilograms or less of mercury, alkaline, carbon-zinc, or*
12 *nickel-cadmium, and any other batteries typically generated as*
13 *household waste, including, but not limited to, batteries used to*
14 *provide power for consumer electronic and personal goods often*
15 *found in a household.*

16 (8) *Fluorescent tubes and compact florescent lamps.*

17 (9) *Mercury-containing items, including, but not limited to,*
18 *thermometers, thermostats, and switches.*

19 (10) *Home-generated sharps waste, as defined in Section 117671*
20 *of the Health and Safety Code.*

21 (11) *Home-generated pharmaceutical waste. For purposes of*
22 *this section, “home-generated pharmaceutical waste” means a*
23 *prescription or nonprescription drug, as specified in Section 4022*
24 *or 4025.1 of the Business and Professions Code, that is a waste*
25 *generated by a household or households. “Home-generated*
26 *pharmaceutical waste” shall not include drugs for which producers*
27 *provide a take-back program as a part of a United States Food*
28 *and Drug Administration managed risk evaluation and mitigation*
29 *strategy pursuant to Section 355-1 of Title 21 of the United States*
30 *Code, or waste generated by a business, corporation, limited*
31 *partnership, or an entity involved in a wholesale transaction*
32 *between a distributor and a retailer.*

33 47121. (a) (1) *On or before _____, each jurisdiction shall*
34 *increase its collection and diversion of household hazardous waste*
35 *in its service area by _____ percent over its baseline amount, as*
36 *established in subdivision (b).*

37 (2) *Notwithstanding paragraph (1), a jurisdiction that adopts*
38 *an ordinance implementing a household hazardous waste collection*
39 *program identified in subdivision (b) or (c) of Section 25218.1 of*
40 *the Health and Safety Code for household hazardous waste shall*

1 have an additional _____ years to meet the collection and diversion
2 objective in paragraph (1).

3 (b) No later than _____, each jurisdiction shall inform the
4 department of its baseline amount of collection and diversion of
5 hazardous waste in accordance with regulations adopted by the
6 department. The department shall approve or disapprove of a
7 jurisdiction's baseline amount no later than _____.

8 47122. (a) The department shall adopt regulations to
9 implement this article.

10 (b) The department may adopt a model ordinance for a
11 door-to-door collection and diversion program to facilitate
12 compliance with this article.

13 47123. Commencing _____, and annually thereafter, each
14 jurisdiction shall report to the department on progress achieved
15 in complying with this section. A jurisdiction shall make a good
16 faith effort to comply with this section, and the department may
17 determine whether a jurisdiction has made a good faith effort for
18 purposes of this program. To the maximum extent practicable, it
19 is the intent of the Legislature that reporting requirements under
20 this section be satisfied by submission of similar reports currently
21 required by law.

22 47124. This article does not apply to a jurisdiction that does
23 not provide for the residential collection and disposal of solid
24 waste.

25 SEC. 3. If the Commission on State Mandates determines that
26 this act contains costs mandated by the state, reimbursement to
27 local agencies and school districts for those costs shall be made
28 pursuant to Part 7 (commencing with Section 17500) of Division
29 4 of Title 2 of the Government Code.

MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

Belvedere:
Mary Neilan

Date: April 23, 2015

Corte Madera:
David Bracken

To: JPA Board Members

County of Marin:
Matthew Hymel

From: Steve Devine, Program Manager

Re: Introduction of New LTF Chair and Vice-Chair

Fairfax:
Garrett Toy

Please recall that the Joint Powers Authority maintains a Local Task Force as an advisory body to the Board of Directors.

Larkspur:
Dan Schwarz

The LTF is a fourteen member body comprised of representatives from the haulers/facility operators, special districts, environmental organizations and public members from the County, San Rafael, Ross Valley, Novato and Southern Marin.

Mill Valley:
Jim McCann

Currently the LTF meets once every monthly. For the past two years, Board Chair Nancy Mackle has come to LTF meetings to meet with the group and share information.

Novato:
Michael Frank

At the LTF's February 4, 2015 meeting a new Chair and Vice-Chair were elected. The Chair is Jennie Pardi and the Vice-Chair is Dee Johnson.

Ross:
Dianne Thompson

San Anselmo:
Debbie Stutsman

Jennie Pardi is the Senior Education Manager at NatureBridge in the Golden Gate National Recreation Area. She oversees their environmental science and teen environmental education mentorship programs. Prior to this role, Jennie worked for 6 years at the Conservation Corps North Bay coordinating their community recycling programs. Through her work at CCNB, Jennie consulted with schools, events, venues, businesses, non-profits and government agencies on starting and sustaining green programs. She has served on the Zero Waste Marin Local Task force since 2010 and is the recipient of the 2014 Environmental Leader of Marin award. Jennie has worked in the field of environmental conservation as an educator, field biologist and program manager for the past 20 years.

San Rafael:
Nancy Mackle

Sausalito:
Adam Politzer

Tiburon:
Margaret Curran

Dee Johnson is the Household Hazardous Waste (HHW) and Zero Waste Program Manager for the Novato Sanitary District. Dee has been performing these functions for Novato Sanitary District since 1997. Prior to that she was Manager of the Marin County Waste Management Office, supervising all county hazardous and solid waste programs. Dee is past president of the California chapter of the North American Hazardous Materials Management Society, works on the California Used Oil/HHW conference committee and currently serves on the County Safe Medication Disposal committee.

Jennie and Dee have been invited to this meeting to introduce themselves to the Board.

Recommendation

Information item only. Welcome new LTF Chair and Vice-Chair.

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

Belvedere:
Mary Neilan

Date: April 23, 2015

Corte Madera:
David Bracken

To: Executive Committee Members

From: Steve Devine, Program Manager

County of Marin:
Matthew Hymel

Re: FY 14/15 Budget Subcommittee Recommendation and Fee
Schedule

Fairfax:
Garrett Toy

Larkspur:
Dan Schwarz

Mill Valley:
Jim McCann

Novato:
Michael Frank

Ross:
Dianne Thompson

San Anselmo:
Debbie Stutsman

San Rafael:
Nancy Mackle

Sausalito:
Adam Politzer

Tiburon:
Margaret Curran

Attached are the proposed FY 15-16 budget and hauler/facility assessments for the Marin County Hazardous and Solid Waste Management Joint Powers Authority (JPA). While expenditures are down year over year, the budget reflects a 7% increase in assessments compared to last fiscal year due to one-time carry over adjustments. The main source of the year-over-year increase for FY 15/16 is that there is an increase in the Bulb and Battery program budget in both FY 14/15 and FY 15/16 and there is the addition a full year's impact of the new Zero Waste Specialist (versus only half a year last Fiscal Year). The JPA has three budget centers to manage its operations: Administration, Zero Waste and Household Hazardous Waste (HHW)

61% of the total JPA Expenditure Budget is devoted to the household hazardous waste program which collects over 1.6 million pounds of hazardous waste annually. The JPA retains HHW services for the community via a contract with the City of San Rafael Fire Department which in turn contracts with Marin Resource Recovery Association (MRRA). MRRA operates the HHW facility at 565 Jacoby Street in San Rafael. Novato provides and funds a separate service via the Novato Sanitary District.

Marin Sanitary Service reports that the JPA assessment equates to approximately 17 cents on the 32 gallon standard service.

The overall budget includes three notable items to help address Marin's 2012 diversion rate of 75% missing the interim Zero Waste goal of 80% diversion for 2012:

- \$50,000 is budgeted to conduct outreach to schools based on the findings from a research project being conducted on behalf of the JPA by Environmental Science Associates (ESA). These funds will allow for the new Zero Waste Specialist to provide outreach materials, education, collection bins, or items/services recommender by ESA's report to Marin schools.
- The Zero Waste Specialist position is budgeted for a full year (last year it was at 50% due to start date timing). The position assists

Marin in zero waste program implementation, State compliance issues, and helps coordinate HHW programs

- Continued operation and streamlining of the Zero Waste Grant program to a “block grant” style program utilizing a certification style application process – similar to the Measure A Parks program.

Changes in the three JPA fund centers are shown below:

JPA Expenditures	14/15	15/16	Change
Zero Waste (70073)	\$966,227.00	\$768,747.70	-\$197,479.30
Administration (70070)	\$452,768.00	\$471,935.85	\$19,167.85
HHW (70071)	\$2,029,723.00	\$1,971,041.77	-\$58,681.23

The following three fund centers are outlined in this budget:

1. ADMINISTRATION

(JPA Section 6.1) All Members Participate

The JPA’s planning and administration functions are funded through the 6.1 budget center and administered by contract with the County of Marin.

2. HOUSEHOLD HAZARDOUS WASTE

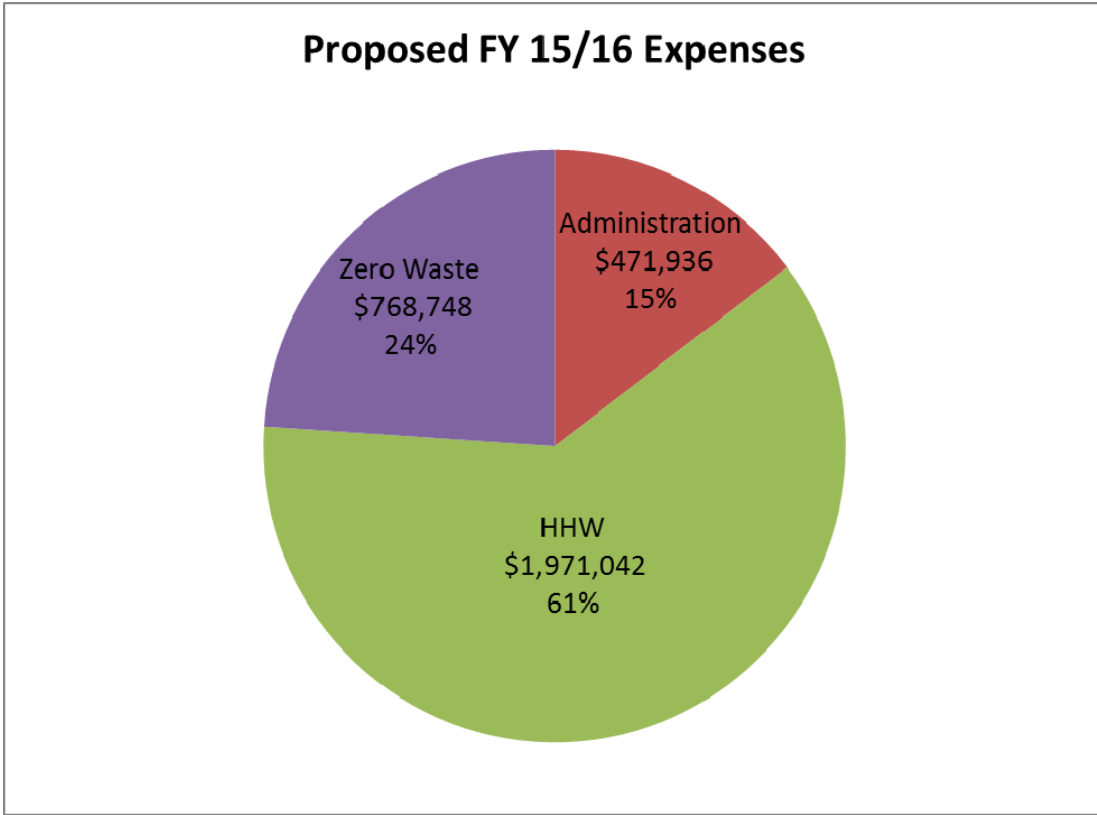
(JPA Section 6.2) Optional Member Participation

The Household Hazardous Waste program is funded through the 6.2 budget center. The San Rafael Fire Department provides facility oversight by a contract with Marin Recycling & Resource Recovery Association. Novato does not participate in this program – but operates its own HHW facility and services.

3. ZERO WASTE

(JPA Section 6.2) Optional Member Participation

The Zero Waste program is funded out of a separate 6.2 budget center and administered by contract with the County of Marin. Novato does not participate in this program.



ADMINISTRATION

Budgeted expenditures for FY 15/16 of \$471,936 are \$19,168 more than the FY 14/15 budget and account for 15% of proposed JPA expenditures. This fund center provides resources for State law required disposal tracking and reporting. This fund also supports addressing the much increased demands from Cal Recycle for diversion monitoring and AB 341 (mandatory commercial recycling) compliance.

Costs for the JPA’s staffing contract with the County reflect the full cost of the Zero Waste Specialist position (spread across all three budget centers) and an anticipated 3% cost of living adjustment for Marin County employees.

Contingency funds for the Administration Budget Center are set at 20%.

HOUSEHOLD HAZARDOUS WASTE

Budget expenditures for FY 15/16 of \$1,971,042 are \$58,681 lower than the FY 14/15 budget and account for 61% of proposed JPA expenses. The main source of the year-over-year decrease is the completion of a one-time grant funded \$75,000 Less Toxics Alternatives outreach project. The popular Bulb and Battery Drop-off program budget is increased by \$25,000 over the original FY 14/15 budget for a total of \$100,000 (the same amount as a proposed mid-year adjustment) due to increased costs from the recycling vendor. This program has been very successful at coordinating the pickup used fluorescent

bulbs and batteries at dropped off at local hardware and convenience stores. The cost increase will pay for increase waste processing fees.

The City of San Rafael and Marin Resource Recovery Association are proposing a 2.7% increase in the HHWF operating budget. Rising disposal costs over the past several years have been mitigated by funding from the new “Paint Care” program. Paint Care is a new extended producer responsibility (EPR) program in which users (paint buyers) pay an advanced disposal fee to offset the costs of dealing with leftover paint at the end of its lifecycle.

Also included in this budget is \$27,838 for the thirteenth year of a grant to supplement Novato’s Household Hazardous Waste Program. The grant is equal to the Novato self-haul fee amount levied on Redwood Landfill for the HHW Fund.

The JPA also took over administration of Marin’s Oil Payment Program in FY 13/14 and will continue to operate this successful program in FY 15/16 with State grant funds.

Lastly, the JPA also helps fund sharps and pharmaceuticals collection programs operated by the County’s Environmental Health Division. There are 18 sharps sites in the County and 15 pharmaceutical sites.

Contingency funds for the HHW Budget Center are set at 20% in FY 15/16.

ZERO WASTE

Budgeted expenditures for FY 15/16 of \$768,748 are decreased by \$197,479 from the approved FY 14/15 budget and account for 24% of FY 15/16 proposed JPA expenditures. This reduction is largely due to the one-time expense of zero waste grant funds being held on reserve by the JPA which have since been released to the Member Cities.

The major components of this budget are \$250,000 for the zero waste grant program, \$200,000 to continue the public outreach campaign, \$50,000 for school programs, and \$25,000 for the construction and demolition debris recycling program.

The zero waste grant program continues to provide a mechanism for the Member Cities to operate waste reduction programs and activities that they might not otherwise be able to fund. The zero waste outreach campaign reaches Marin citizens through various media channels including television, Facebook, in-person “green teas”, and farmers markets. The schools program is something that will likely get a fresh look next year after the results of the study being performed on behalf of the JPA by Environmental Science Associates. That said, investing in Marin’s future is the only way that Marin will reach the zero waste goal – and focusing on our youth is key to that effort. Outreach efforts include school assemblies, classroom presentations, supplement materials for classroom curriculum and targeted technical assistance.

BACKGROUND

The JPA Board's Budget Subcommittee of Members Mackle and Hymel met April 7, 2015 to review the draft budget and provided feedback to staff which is incorporated in the budget presented here.

RECOMMENDATION

Adoption of a Motion recommending the attached FY 15/16 budget to the full JPA Board as proposed.

Attachments.

F:\Waste\JPA\JPA Agenda Items\ExCom 150423\JPA 15-16 Budget Transmittal to ExCom.doc

Attachment A

JPA Hauler, Landfill & Non-Disposal Facility Assessments
FY 2015 - 16

2013 DISPOSAL (tons)			TOTAL TONS	FY 14/15 Assessments	Per Ton Disposal Equivalent			
					Zero Waste	Adminstration	HHW	Total
MSW Haulers	MSW & Debris	Self-Haul			\$4.07	\$2.10	\$8.14	\$14.31
Bay Cities Refuse	6,781	N/A	6,781	\$90,724.70	\$27,597.12	\$14,239.30	\$55,194.25	\$97,030.67
Marin Sanitary Service (MSS)	52,603	N/A	52,603	\$703,828.27	\$214,094.25	\$110,466.32	\$428,188.50	\$752,749.07
Mill Valley Refuse	22,043	N/A	22,043	\$294,938.42	\$89,715.95	\$46,290.78	\$179,431.89	\$315,438.62
Novato (Redwood Empire Disposal)	25,923	N/A	25,923	\$38,366.59	\$0.00	\$54,439.08	\$0.00	\$54,439.08
Shoreline (Redwood Empire Disposal)	4,630	N/A	4,630	\$61,949.94	\$18,844.26	\$9,723.08	\$37,688.53	\$66,255.87
Tam. CSD	1,556	N/A	1,556	\$20,819.95	\$6,333.12	\$3,267.71	\$12,666.25	\$22,267.08
Total Franchised Hauler	113,536	N/A	113,536	\$1,210,627.87	\$356,584.71	\$238,426.27	\$713,169.41	\$1,308,180.39
Landfills								
Redwood	N/A	79,788	79,788	\$1,067,568.66	\$324,738.75	\$167,555.62	\$649,477.49	\$1,141,771.86
Total Landfills	N/A	79,788	79,788	\$1,067,568.66	\$324,738.75	\$167,555.62	\$649,477.49	\$1,141,771.86
Non-Disposal Facilities								
MSS Transfer Station	N/A	1,872	1,872	\$25,047.36	\$7,619.04	\$3,931.20	\$15,238.08	\$26,788.32
Marin Resource Recovery	N/A	42,020	42,020	\$562,225.73	\$171,020.83	\$88,241.71	\$342,041.66	\$601,304.20
Total Non-Disposal Facilities	N/A	43,892	43,892	\$587,273.09	\$178,639.87	\$92,172.91	\$357,279.74	\$628,092.52
TOTALS	113,536	123,680	237,217	\$2,865,469.62	\$859,963.32	\$498,154.80	\$1,719,926.65	\$3,078,044.77

DRAFT BUDGET

**JPA ZERO WASTE PROGRAMS
2016 (70073) ZERO WASTE EXPENSE BUDGET BY OBJECT COUNTYWIDE WASTE MANAGEMENT JPA**

<u>14/15</u>	<u>14/15</u>	<u>14/15</u>		<u>15/16</u>		
<u>BUDGET</u>	<u>EXP THRU</u>	<u>TOTAL EST</u>	<u>ACCOUNT NAME</u>	<u>OBJECT</u>	<u>BUDGET</u>	<u>NARRATIVE</u>
	<u>2/25/2015</u>	<u>EXPENDITURE</u>			<u>REQUEST</u>	
			Zero Waste Operational			Fund Center 6180012000
\$180,170	\$90,085.00	\$180,170	Salaries and Wages	5110110	\$226,748	Contract staff salaries and wages for Zero Waste Programs
\$2,000	\$0	\$2,000	Legal Expense	5210100	\$2,000	JPA legal counsel.
\$55,000	\$55,000	\$55,000	Zero Waste Development	5211500	\$40,000	Zero waste development. (\$15K for Zero Waste Elementary School Program and \$25K for Consultant for C and D Facility Certification and Staff Training)
\$50,000	\$50,000	\$50,000	School Programs	5211500	\$50,000	School outreach and education
\$200,000	\$200,000	\$200,000	<u>Zero Waste Outreach</u>	5211500	\$200,000	Public education (Media expert to develop and implement PSA)
\$487,170	\$395,085	\$487,170	Operational Budget Subtotal		\$518,748	
			Zero Waste Grant Funding			Fund Center 618099003
\$250,000	\$225,481	\$225,481	Zero Waste Grant FY14/15	5211500	\$0	Fourth Cycle of Zero Waste Grant Program
\$0	\$0	\$0	Zero Waste Grant FY15/16 (Cycle 5)	5211500	\$250,000	Fifth Cycle of Zero Waste Grant Program
\$229,057	\$215,404	\$215,404	Accumulated ZW Grant Funding	5211500	\$0	Zero Waste Grant Funds held in ZW Special Project (618099003) Fund Center
\$479,057	\$440,884	\$440,884	Zero Waste Grants Subtotal		\$250,000	
\$966,227	\$835,969	\$928,054	JPA 6.2 Zero Waste Total	Total	\$768,748	

2016 (70073) ZERO WASTE REVENUE BUDGET BY REVENUE SOURCE COUNTYWIDE WASTE MANAGEMENT JPA

<u>14/15</u>	<u>14/15</u>	<u>14/15</u>		<u>15/16</u>		
<u>BUDGET</u>	<u>EXP THRU</u>	<u>TOTAL EST</u>	<u>ACCOUNT NAME</u>	<u>REVENUE</u>	<u>REVENUE</u>	
<u>BUDGET</u>	<u>2/25/2015</u>	<u>REVENUE</u>		<u>SOURCE</u>	<u>REQUEST</u>	
\$500	\$133	\$250	Interest	4410125	\$500	JPA funds in interest bearing account.
\$0			Other Aid State	4530527	\$0	
\$600,073	\$300,036.50	\$600,073	Solid Waste Management	4640910	\$859,963	Solid Waste Disposal Assessments
\$0			Misc.	4710642	\$0	
\$458,703	\$311,670	\$311,670	Carry-Over		-\$16,061	
\$1,059,276	\$611,839	\$911,993	Total Revenue		\$844,402	
			<u>GENERAL CONTINGENCIES</u>			
		-\$16,061	General Contingencies	9000010	\$75,654	

10%

DRAFT BUDGET

JPA ADMINISTRATION

2016 (70070) 96X-CWM EXPENSE BUDGET BY OBJECT COUNTYWIDE WASTE MANAGEMENT JPA

<u>14/15</u> <u>BUDGET</u>	<u>14/15</u> <u>EXP THRU</u> <u>2/25/2015</u>	<u>14/15</u> <u>TOTAL EST</u> <u>EXPENDITURE</u>	<u>ACCOUNT NAME</u>	<u>OBJECT</u>	<u>15/16</u> <u>BUDGET</u> <u>REQUEST</u>	<u>NARRATIVE</u>
\$345,127	\$172,563.50	\$345,127	Salaries and Wages	5110110	\$364,294	Contract staff salaries and wages for 6.1 Programs.
\$345,127	\$172,564	\$345,127	Salaries and Wages Total		\$364,294	
\$7,500	\$103	\$7,500	Legal Expense	5210100	\$7,500	JPA legal counsel.
\$13,500	\$11,275	\$13,500	Outside Acctg & Audit Fees	5210200	\$13,500	Financial review.
\$18,000	\$17,566	\$17,566	Insurance	5210500	\$18,000	JPA insurance.
\$1,000	\$0	\$1,000	OFC Equip Rep & Maint.	5210900	\$1,000	Same as previous year.
\$16,941	\$16,941	\$16,941	Rent	5211200	\$16,941	Rent for space used.
\$0	\$0	\$0	Bag Ban CEQA	5210100	\$0	Member Cities funding for bag ban implementation and enforcement.
\$1,500	\$0	\$1,500	Training	5211300	\$1,500	Training, Memberships Same as previous year.
\$600	\$0	\$600	Mileage & Routn Trvl Exp	5211400	\$600	Routine travel. Same as previous year.
\$37,250	\$17,090	\$37,250	Outreach	5211500	\$37,250	Compost Bins, Reusable Bags, JPA Group Memberships, Sponsorships, General
\$5,500	\$0	\$5,500	Supplies & Reproduction	5220100	\$5,500	Same as previous year.
\$5,850	\$3,936	\$5,850	County Financial Service	5210200	\$5,850	Pro-rate County Department of Finance's cost plan.
\$107,641	\$66,911	\$107,207	Services & Supplies Total		\$107,641	
\$452,768	\$239,474	\$452,334	JPA 6.1 Program Total	Total	\$471,936	

2016 (70070) 96X-CWM REVENUE BUDGET BY REVENUE SOURCE COUNTYWIDE WASTE MANAGEMENT JPA

<u>14/15</u> <u>BUDGET</u>	<u>14/15</u> <u>REV THRU</u> <u>2/25/2015</u>	<u>14/15</u> <u>TOTAL EST</u> <u>REVENUE</u>	<u>ACCOUNT NAME</u>	<u>REVENUE</u> <u>SOURCE</u>	<u>15/16</u> <u>REVENUE</u> <u>REQUEST</u>	
\$1,500	\$162	\$300	Interest	4410125	\$1,500	JPA funds in interest bearing account.
\$17,796	\$0	\$0	Other Aid State	4530527	\$0	Beverage Container Recycling Grant Reimbursement in FY 13/14
\$351,081	\$175,540.50	\$351,081	Solid Waste Management	4640910	\$498,155	Solid Waste Disposal Assessments
\$0	\$0	\$0	Misc.	4710642	\$0	
\$172,396	\$165,456	\$165,456	Carry-Over		\$64,503	
\$542,773	\$341,159	\$516,837	Total Revenue		\$564,158	
		\$64,503	<u>GENERAL CONTINGENCIES</u>			
			General Contingencies	9000010	\$92,222	

20%

DRAFT BUDGET

**HOUSEHOLD HAZARDOUS WASTE PROGRAM
2016 (70071) 96Y-NNO EXPENSE BUDGET BY OBJECT COUNTYWIDE WASTE MANAGEMENT JPA**

<u>14/15</u> <u>BUDGET</u>	<u>14/15</u> <u>EXP THRU</u> <u>2/25/2015</u>	<u>14/15</u> <u>TOTAL EST</u> <u>EXPENDITURE</u>	<u>ACCOUNT NAME</u>	<u>OBJECT</u>	<u>15/16</u> <u>BUDGET</u> <u>REQUEST</u>	<u>NARRATIVE</u>
			HHW Operational			Fund Center 6180011000
\$131,662	\$65,831	\$131,662	Salaries and Wages	5110110	\$148,252	Contract staff salaries and wages for 6.2 Programs.
\$145,788	\$68,136	\$145,788	HHW Oversight	5210100	\$149,724	City of San Rafael HHW Oversight including West Marin HHW events.
\$30,984	\$30,984	\$30,984	Novato HHW Grant	5210100	\$27,838	Novato HHW Grant fee reimbursement.
\$75,000	\$56,419	\$100,000	Bulb and Battery Program	5210100	\$100,000	Program for Drop-off of Fluorescent Bulbs and Batteries at convenient locations
\$1,320,255	\$742,598	\$1,320,255	Contract SVC	5210100	\$1,355,902	HHW Contract (offset with SQG and BOP Grant funds).
\$2,500	\$0	\$2,500	JPA legal counsel	5210131	\$2,500	JPA legal counsel work on HHW contracts and HHW Grant Agreements.
\$75,000	\$27,696	\$75,000	HD-20 Grant Funding	5211500	\$0	HHW Grant for Less Toxic Alternative Outreach
\$76,000	\$34,300	\$76,000	Sharps Program	5211500	\$76,000	JPA sharps container and disposal service, except Novato.
\$1,857,189	\$1,025,963	\$1,882,189	Operational Budget Subtotal		\$1,860,216	
			Oil Payment Program			Fund Centers 6180990004-6
\$10,000	\$6,671	\$6,671	Oil Payment Program - Cycle 3	5211500	\$0	CalRecycle Oil Payment Program - Cycle 3 - 6180990004
\$81,267	\$75,491	\$81,267	Oil Payment Program - Cycle 4	5211500	\$0	CalRecycle Oil Payment Program - Cycle 4 - 6180990005
\$81,267	\$5,312	\$50,000	Oil Payment Program - Cycle 5	5211500	\$30,413	CalRecycle Oil Payment Program - Cycle 5 - 6180990006
\$0	0	0	Oil Payment Program - Cycle 6	5211500	\$80,413	CalRecycle Oil Payment Program - Cycle 6 - 6180990007
\$172,534	\$87,474	\$137,938	Oil Payment Program Subtotal		\$110,826	
\$2,029,723	\$1,113,437	\$2,020,127	JPA 6.2 Program Total	Total	\$1,971,042	

2016 (70071) 96Y-NNO REVENUE BUDGET BY REVENUE SOURCE COUNTYWIDE WASTE MANAGEMENT JPA

<u>14/15</u> <u>BUDGET</u>	<u>14/15</u> <u>REV THRU</u> <u>2/25/2015</u>	<u>14/15</u> <u>TOTAL EST</u> <u>REVENUE</u>	<u>ACCOUNT NAME</u>	<u>REVENUE</u> <u>SOURCE</u>	<u>15/16</u> <u>REVENUE</u> <u>REQUEST</u>	
\$500	\$230	\$400	Interest	4410125	\$500	JPA funds in interest bearing account.
\$0		\$0	Other Aid State	4530527	\$0	CalRecycle Grant Funds for OPP
	\$81,267	\$81,267	Other Aid State	4530527	\$0	CalRecycle Funds for OPP Cycle 4 - 6180990005
\$81,267	\$0	\$80,413	Other Aid State	4530527	\$0	CalRecycle Funds for OPP Cycle 5 - 6180990006
		\$0	Other Aid State	4530527	\$80,413	CalRecycle Funds for OPP Cycle 6 - 6180990007
\$75,000	\$0	\$75,000	Other Aid State	4530527	\$0	CalRecycle Grant Funds for HD-20
\$1,914,316	\$957,158	\$1,914,316	Solid Waste Management	4640910	\$1,719,927	Solid Waste Disposal Assessments
\$356,341	\$423,428	\$423,428	Carry-Over		\$554,697	
\$2,427,424	\$1,462,083	\$2,574,824	Total Revenue		\$2,355,537	
			<u>GENERAL CONTINGENCIES</u>			
		\$554,697	General Contingencies	9000010	\$384,495	



MAYOR GARY O. PHILLIPS
VICE MAYOR ANDREW CUYUGAN MCCULLOUGH
COUNCILMEMBER MARIBETH BUSHEY
COUNCILMEMBER KATE COLIN
COUNCILMEMBER JOHN GAMBLIN

February 12, 2015

FIRE DEPARTMENT
FIRE CHIEF, CHRISTOPHER GRAY
PHONE: (415) 485-3304
FAX: (415) 453-1627

Steve Devine
Marin County Hazardous and Solid Waste Management Joint Powers Authority
PO Box 4186
San Rafael, CA 94913-4186

RE: Fiscal Year 2015/16 Budget Proposal

Dear Steve,

Please accept this letter as the Fiscal Year 2015/16 budget proposal for the Marin Household Hazardous Waste (HHW) Program. The allocation amounts for the City of San Rafael (City) management oversight and for Marin Recycling and Resource Recovery Association (MRRRA) contractual services are provided herein.

The HHW Program budget for FY 2014/15 was \$1,466,043 which included a 2.5% CPI increase from the previous year for MRRRA, as well as a reduction of \$150,000 to accommodate for PaintCare savings. The HHW Facility's budget is projected to be on target for FY 2014/15. In addition, the Marin Household Hazardous Waste Program FY 2013/14 Annual Report is now available. Thanks mainly to the implementation of PaintCare in January 2014, the HHW Program ended FY 2013/14 \$169,134.73 under budget.

HHW Program budget proposal summary:

For FY 2015/16, the budget proposal for the City of San Rafael management oversight is \$149,724 which includes a 2.7% CPI-U increase from the previous year.

We are proposing that the MRRRA contractual services budget also allow for a 2.7% CPI-U increase from last year, providing a total MRRRA budget of \$1,355,902. The CPI will allow for a slight salary increase for the HHW facility staff from an average of \$18 per hour to \$18.48 per hour and will also help pay for projects that are required to comply with the collection agreement between the City and MRRRA.

(See table on the next page.)

Marin HHW Program Operating Costs FY 2015/16

MRRRA

Personnel	\$ 580,092
Non-personnel	\$ 775,810
Total HHW Facility Operating Contractual Services:	\$1,355,902

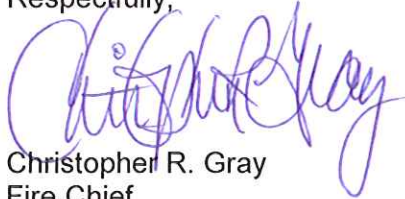
CITY

Personnel	\$ 97,051
Non-personnel	\$ 52,673
Total City Management Oversight:	\$149,724

Total Marin HHW Program FY 2014/15 Budget: \$1,505,626

Should you need further information, please call me at the number below.

Respectfully,



Christopher R. Gray
Fire Chief

San Rafael Fire Department
1039 C Street
San Rafael, CA 94901
(415) 485-3304
www.srfd.org

"Our Mission...is to help"

