

MARIN COUNTY HAZARDOUS & SOLID WASTE MANAGEMENT
JOINT POWERS AUTHORITY

Executive Committee Meeting

(Executive Committee: Alilovich/Schutz, Candelario, Chanis, Eilerman/Hymel, Toy)

April 25, 2019
Corte Madera Town Center, Community Room
770 Tamalpais Drive, Suite 201
2:00 – 3:00 p.m.

Note: The Executive Committee is comprised of 5 of the 12 JPA Board Seats: San Rafael, Novato, Southern Marin Appointee, Marin County and Ross Valley Appointee.

Community Room = South end of the shopping center – across from Philz



AGENDA

Call to Order

1. Open Time for Public Comment

Consent Agenda

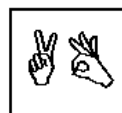
2. Audit and Financial Statements for Year Ending June 30, 2018 (Action)

Regular Agenda

3. Update from your Board's Local Task Force (LTF) Advisory Group (Information)
4. Conflict of Interest Code (Action)
5. Proposed FY 19-20 Budget and Assessment Schedule (Action)
6. Set Time and Location for May 23, 2019 Full JPA Board Meeting (Action)
7. Adjourn

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

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All public meetings and events sponsored or conducted by the County of Marin are held in accessible sites. Requests for accommodations may be requested by calling (415) 473-4381 (voice) (415) 473-3232 (TTY) at least **four work days** in advance of the event. Copies of documents are available in alternative formats, upon written request.

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

MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

Belvedere

Date: April 25, 2019

Corte Madera

To: JPA Executive Committee

County of Marin

From: Steve Devine, Program Manager

Fairfax

Re: Open Time for Public Comment

Larkspur

The public is welcome to address the Board of Directors at this time on matters not on the agenda that are within its jurisdiction. Please be advised that pursuant to Government Code Section 54954.2, the Board is not permitted to discuss or act on any matter not on the agenda unless it determines that an emergency exists, or that there is a need to take immediate action which arose following posting of the agenda.

Mill Valley

Novato

RECOMENDATION

Receive public comment. Information Only.

Ross

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4/19/2019 11:33 AM*

San Anselmo

San Rafael

Sausalito

Tiburon

MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

Belvedere	Date: April 25, 2019
Corte Madera	To: JPA Executive Committee
County of Marin	From: Steve Devine, Program Manager
Fairfax	Re: Audit and Financial Statements for Year Ending June 30, 2018
Larkspur	Attached is a transmittal letter from Maher Accountancy to the Marin County Hazardous and Solid Waste Joint Powers Authority Board of Directors dated February 15, 2019, regarding the annual audit for the Fiscal Year ending June 30, 2018. There are no material findings of concern in the Audit.
Mill Valley	
Novato	Also attached for your review is the subject Financial Statement and Auditor's Report, for the JPA, for the year ending June 30, 2018.
Ross	A representative from Maher Accounting will be at this meeting to address any questions.
San Anselmo	RECOMMENDATION
San Rafael	Adopt a Motion to receive and file the attached Financial Statement and Auditor's Report for the year ending June 30, 2018.
Sausalito	Attachments:
Tiburon	<ol style="list-style-type: none"> 1. Independent Auditors' General Communication to Board dated February 15, 2019 from Maher Accountancy. 2. Auditor Communication Regarding Internal Controls from Maher Accountancy. 3. Financial Statements and Auditors' Report Year Ended June 30, 2018.

Board Chair: Please confirm the vote on this item by reading the following items out loud after the vote.

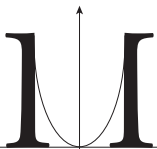
Motion: _____ Second: _____

Ayes: _____

Noes: _____

Abstentions: _____

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Independent Auditors' General Communication to Board

February 15, 2019

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, 2018, and have issued our report thereon February 15, 2019. 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 27, 2018, 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 except that requested documentation was not available during the fall when audit procedures were planned. We recommended to management that expenditures should be grouped so as to compare to amounts authorized in the budget approved by the Board.



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 2017-18 involved (a) recording prior year adjustments that were not implemented in the financial statements, including recording an inter-fund payable and receivable related to an expenditure from an incorrect fund that was not resolved during the year, (b) record current year expenses posted in the subsequent year, (d) several reclassifications between expenditure accounts.

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 15, 2019.

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.

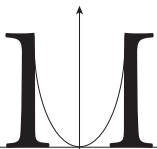
Other Audit Findings or Issues

We 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



AUDITOR COMMUNICATION REGARDING INTERNAL CONTROLS

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

In planning and performing our audit of the financial statements of the Marin County Hazardous & Solid Waste Management Joint Powers Authority (Authority) as of and for the year ended June 30, 2018, 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 our auditing procedures 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 have identified certain *deficiencies in internal control* that we consider to be 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 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 did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the Authority's internal control to be a significant deficiency.



Accrued expenses not recorded at year-end:

Condition: The Authority maintains its accounting records through the County of Marin's accounting system. The County's procedures require that vendor invoices for a fiscal year be processed through the system before all relevant vendor invoices are received and preliminarily reviewed. As a result, all expenditures for the fiscal year are not included in the general ledger for the fiscal year and some expenditures for the prior year are included.

Criteria: Generally accepted accounting principles require that expenses/expenditures be reported in the period the organization received the related services or materials.

Risks: Because all expenditures are not included in the general ledger, fund balance will be overstated. Expenditures may be understated or overstated depending on the relative amounts of the current and prior year-end misstatements. Adjustments made as a result of the 2017-18 audit decreased total fund equity by \$233,000 from the amount included in the general ledger. The net adjustment to expenditures for the year was a decrease of \$14,000.

Recommendation: We recommend that management request that vendors submit invoices earlier and that management make estimates of unbilled expenses incurred based on available information, such as open purchase orders, etc.

Management response: Management agrees to implement the recommendation.

Other Matter:

Management prepares a budget that includes line-item detail for which, under the County's accounting system, it is not practical to maintain accurate account classifications for budget and actual comparison. As a result, some of the categories reported in the budget comparison schedules in the financial statements represent combinations of multiple budget lines.

We recommend that the Board and staff confer and develop a budget format that will have enough detail to provide a means for accountability to the board while considering the practical limitations of the accounting system.

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

Maher Accountancy

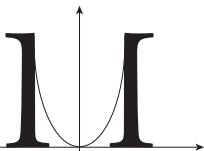
February 15, 2019



FINANCIAL STATEMENTS AND AUDITORS' REPORT
YEAR ENDED JUNE 30, 2018

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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, 2018, 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, 2018, 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

San Rafael, California
February 15, 2019

**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, 2018. Please read it along with the Authority's financial statements, which begin on page 7.

FINANCIAL HIGHLIGHTS

The Authority's net position was \$936,000, a decrease of \$145,000 over the prior year. Total revenues increased by \$84,000 and total expenses increased by \$272,000.

Budgetary comparison schedules are found starting on page 18. Each of the funds' budgets targeted a decrease in fund balance. Actual results resulted in increases in fund balance all each fund. Variances from plan were \$15,000 in the Administrative (general) fund, \$136,000 for the Household Hazardous Waste Management fund and \$101,000 for the Zero Waste Fund.

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>2018</u>	<u>2017</u>	<u>Increase (decrease)</u>
Total assets	\$ 1,458,615	\$ 1,708,282	\$ (249,667)
Total liabilities	<u>523,035</u>	<u>627,407</u>	<u>(104,372)</u>
Net position:			
Restricted	837,268	892,459	(55,191)
Unrestricted	<u>98,312</u>	<u>188,416</u>	<u>(90,104)</u>
Total net position	<u><u>\$ 935,580</u></u>	<u><u>\$ 1,080,875</u></u>	<u><u>\$ (145,295)</u></u>

As indicated in its budgets, the Authority planned to provide resources for 2017-18 operations partly through use of assets accumulated in prior years. Accordingly, assets and net assets declined during the year. The decrease in liabilities as compared to 2017 was due to a difference in the timing of payment to the City of San Rafael for the Household Hazardous Waste program and other vendors.

Changes in the Authority's revenues were as follows:

	<u>2018</u>	<u>2017</u>	<u>Increase (Decrease)</u>
General revenues:			
Investment earnings	\$ 154	\$ 5,811	\$ (5,657)
Program revenues:			
Solid waste management fees	3,384,061	3,356,376	27,685
Operating grant - State of California	107,122	53,728	53,394
Miscellaneous	-	10	(10)
Investment earnings	<u>8,631</u>	<u>458</u>	<u>8,173</u>
Total program revenue	<u>3,499,814</u>	<u>3,410,572</u>	<u>89,242</u>
Total revenues	<u><u>\$ 3,499,968</u></u>	<u><u>\$ 3,416,383</u></u>	<u><u>\$ 83,585</u></u>

Fees from haulers and facility operators increased from 2017 primarily to an increase in rates to the land fill and transfer stations. The Authority's revenue from the reimbursable Oil Payment Program Grant (OPP) was higher than 2017 corresponding to higher program expenditures. The OPP grant revenue covers collection and recycling costs for used oil and oil filters and is administered by the California Department of Resources Recycling and Recovery (CalRecycle).

MARIN COUNTY HAZARDOUS & SOLID WASTE MANAGEMENT AUTHORITY

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

	2018	2017	Increase (decrease)
Administration	\$ 468,649	\$ 424,783	\$ 43,866
Household Harardous Waste program	2,094,200	1,970,651	123,549
Zero Waste program	1,082,414	978,327	104,087
Total expenses	3,645,263	3,373,761	271,502
Less program revenues	3,499,814	3,410,572	89,242
Net revenue (expenses)	(145,449)	36,811	(182,260)
General revenues	154	5,811	(5,657)
Change in net position	<u>\$ (145,295)</u>	<u>\$ 42,622</u>	<u>\$ (187,917)</u>

Program costs included an increase of \$29,000 in the Household Hazardous Waste program administered by San Rafael Fire Department and an increase of \$50,000 in expenditures related to the Oil Payment Program grant. The expenses for the Zero Waste Program reflected the increased intensity of this program.

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 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.

Respectfully submitted,

Steve Devine

Steve Devine, Manager

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

**STATEMENT OF NET POSITION
AS OF JUNE 30, 2018**

ASSETS

Cash	<u>\$ 1,458,615</u>
Total assets	<u>1,458,615</u>

LIABILITIES

Accounts payable and accrued expenses	<u>523,035</u>
Total liabilities	<u>523,035</u>

NET POSITION

Restricted for Household Hazardous Waste program	639,467
Restricted for Zero Waste program	197,801
Unrestricted	<u>98,312</u>
Total net position	<u><u>\$ 935,580</u></u>

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

**STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2018**

	General	Household Hazardous Waste Program	Zero Waste Program	Total
EXPENSES				
Contract staff and support	\$ 363,292	\$ 162,187	\$ 235,913	\$ 761,392
Services and supplies	105,357	1,932,013	846,501	2,883,871
Total expenditures/expenses	<u>468,649</u>	<u>2,094,200</u>	<u>1,082,414</u>	<u>3,645,263</u>
PROGRAM REVENUES				
Waste management fees	378,391	1,979,510	1,026,160	3,384,061
Operating grants - State of California	-	107,122	-	107,122
Investment earnings	-	7,653	978	8,631
Total program revenue	<u>378,391</u>	<u>2,094,285</u>	<u>1,027,138</u>	<u>3,499,814</u>
Net program revenue (expense)	<u>\$ (90,258)</u>	<u>\$ 85</u>	<u>\$ (55,276)</u>	<u>(145,449)</u>
GENERAL REVENUES				
Investment earnings				<u>154</u>
Change in net position				(145,295)
NET POSITION:				
Net Position at June 30, 2017				<u>1,080,875</u>
Net Position at June 30, 2018				<u>\$ 935,580</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, 2018**

	Countywide Waste Management (General Fund)	Household Hazardous Waste (Special Revenue Fund)	Zero Waste (Special Revenue Fund)	Total
ASSETS				
Cash	\$ 98,312	\$ 1,104,974	\$ 255,329	\$ 1,458,615
Due from other funds	-	9,334	-	9,334
Total assets	<u>\$ 98,312</u>	<u>\$ 1,114,308</u>	<u>\$ 255,329</u>	<u>\$ 1,467,949</u>
LIABILITIES				
Accounts payable and accrued expenses	\$ -	\$ 474,841	\$ 48,194	\$ 523,035
Due to other funds	-	-	9,334	9,334
	<u>-</u>	<u>474,841</u>	<u>57,528</u>	<u>532,369</u>
FUND BALANCES				
Fund balances:				
Assigned	-	639,467	197,801	837,268
Unassigned	98,312	-	-	98,312
Total fund balance	<u>98,312</u>	<u>639,467</u>	<u>197,801</u>	<u>935,580</u>
Total liabilities and fund balances	<u>\$ 98,312</u>	<u>\$ 1,114,308</u>	<u>\$ 255,329</u>	<u>\$ 1,467,949</u>

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

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

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2018**

	Countywide Waste Management (General Fund)	Household Hazardous Waste (Special Revenue Fund)	Zero Waste (Special Revenue Fund)	Total
REVENUES				
Solid waste management fees	\$ 378,391	\$ 1,979,510	\$ 1,026,160	\$ 3,384,061
Operating grants - State of California	-	107,122	-	107,122
Investment earnings	154	7,653	978	8,785
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	378,545	2,094,285	1,027,138	3,499,968
EXPENDITURES				
Contract staff and support	363,292	162,187	235,913	761,392
Services and supplies	105,357	1,932,013	846,501	2,883,871
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	468,649	2,094,200	1,082,414	3,645,263
Net change in fund balance	(90,104)	85	(55,276)	(145,295)
Fund balance at June 30, 2017	<hr/> 188,416	<hr/> 639,382	<hr/> 253,077	<hr/> 1,080,875
Fund balance at June 30, 2018	<hr/> <u>\$ 98,312</u>	<hr/> <u>\$ 639,467</u>	<hr/> <u>\$ 197,801</u>	<hr/> <u>\$ 935,580</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, 2018**

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, 2018**

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 and administrative activities.

Special revenue funds:

Household Hazardous Waste fund - accounts for hazardous waste disposal for households provided primarily through Marin Sanitary Service (via a contract with 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.

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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, 2018.

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, 2018, no equipment purchases have met the capitalization criteria.

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018**

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

INTERFUND BALANCES

From time-to-time, one fund will receive revenue or make expenditures related to another fund's activity. Any such transactions that are yet to be reimbursed at year-end are reported on the fund balance sheet as due from or due to other funds.

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.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018**

2. CASH (continued)

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

INTEREST RATE RISK

In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment pool to 540 days, or 1.5 years. At June 30, 2018, the County's investment pool had a weighted average maturity of 211 days.

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

CREDIT RISK

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

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018**

2. CASH (continued)

CONCENTRATION OF CREDIT RISK

The following is a summary of the concentration of credit risk by investment type as a percentage of each pool's fair value at June 30, 2018.

Investments in Investment Pool	<u>Percent of Portfolio</u>
Federal agency - discount	68%
Federal agency - coupon	30%
Money market funds	<u>2%</u>
	<u><u>100%</u></u>

CUSTODIAL CREDIT RISK

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

LOCAL AGENCY INVESTMENT FUND

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

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018**

3. RISK MANAGEMENT

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

4. RELATED PARTY TRANSACTIONS

The County of Marin is a member to the Authority. The County Public Works Department provided staffing for the Authority for a fee of \$761,000 for the year. Additionally, the Authority paid the County of Marin \$17,000 for rent and \$6,000 for financial services.

The Authority incurred expenditures of \$1,589,000 under a contract with the City of San Rafael (a member government) to operate its household waste program. As of June 30, 2018, accrued expenses to the City of San Rafael amounted to \$296,000.

As part of the various programs managed by the Authority, payments are made to various members for grants and contracts. During the year the Authority made payments of \$368,000 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 2017-18 was approximately \$951,000.

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

**BUDGET COMPARISON SCHEDULE
COUNTYWIDE WASTE MANAGEMENT PROGRAM
GENERAL (ADMINISTRATIVE) FUND
YEAR ENDED JUNE 30, 2018**

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES:			
Waste management fees	\$ 378,390	\$ 378,391	\$ 1
Investment earnings	500	154	(346)
Total revenues	378,890	378,545	(345)
EXPENDITURES:			
Contract staff and support	363,292	363,292	-
Services and supplies:			
Legal	7,500	-	(7,500)
Accounting and audit fees	13,500	13,500	-
Resource flow mapping and capacity analysis	50,000	50,000	-
Insurance	18,000	17,419	(581)
Equipment repairs & maintenance	1,000	-	(1,000)
Rent	16,941	16,951	10
Training	1,500	-	(1,500)
Mileage and routine travel	600	128	(472)
Supplies and reproduction	5,500	898	(4,602)
County financial service	5,850	5,904	54
Miscellaneous	-	557	557
Total services and supplies	120,391	105,357	(15,034)
Total expenditures	483,683	468,649	(15,034)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (104,793)</u>	(90,104)	<u>\$ 14,689</u>
Fund balance as of June 30, 2017		188,416	
Fund balance as of June 30, 2018		<u>\$ 98,312</u>	

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

**BUDGET COMPARISON SCHEDULE
HOUSEHOLD HAZARDOUS WASTE PROGRAM
SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2018**

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES:			
Solid waste management fees	\$ 1,979,511	\$ 1,979,510	\$ (1)
State aid - OPP	82,000	107,122	25,122
Investment earnings	<u>2,000</u>	<u>7,653</u>	<u>5,653</u>
Total revenues	2,063,511	2,094,285	30,774
EXPENDITURES:			
Contract staff and support	162,187	162,187	-
HHW oversight	161,923	130,314	(31,609)
MRRRA contract	1,523,266	1,458,276	(64,990)
Novato HHW grant	33,739	33,739	-
Bulb and battery program	135,000	122,726	(12,274)
Legal	2,500	283	(2,217)
Sharps program	78,500	78,500	-
Reusable battery program	20,000	4,493	(15,507)
Oil Payment Program	<u>82,000</u>	<u>103,682</u>	<u>21,682</u>
Total expenditures	<u>2,199,115</u>	<u>2,094,200</u>	<u>(104,915)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	<u>\$ (135,604)</u>	85	<u>\$ 135,689</u>
Fund balance June 30, 2017		<u>639,382</u>	
Fund balance June 30, 2018		<u>\$ 639,467</u>	

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

**BUDGET COMPARISON SCHEDULE
ZERO WASTE PROGRAM
SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2018**

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES:				
Waste management fees	\$ 1,026,160	\$ 1,026,160	\$ 1,026,160	\$ -
Investment earnings	<u>1,000</u>	<u>1,000</u>	<u>978</u>	<u>(22)</u>
Total revenues	<u>1,027,160</u>	<u>1,027,160</u>	<u>1,027,138</u>	<u>(22)</u>
EXPENDITURES:				
Contract staff and support	235,913	235,913	235,913	-
Services and supplies:				
Legal	2,000	2,000	-	(2,000)
Construction & Demolition Program Implementation	15,000	15,000	11,536	(3,464)
Member Agency Support	29,750	29,750	24,210	(5,540)
Local, Regional and State Trade Associations	7,500	7,500	6,814	(686)
Professional Development & Individual Memberships	10,000	10,000	3,688	(6,312)
Zun Zun School Assemblies	15,000	-	11,500	11,500
School Program	297,062	297,062	229,640	(67,422)
Farm to schools program	-	15,000	15,000	-
Outreach Campaign	181,000	181,000	190,124	9,124
Outreach Campaign Evaluation	19,000	19,000	19,000	-
Special projects	<u>21,050</u>	<u>21,050</u>	<u>-</u>	<u>(21,050)</u>
Total services and supplies	<u>597,362</u>	<u>597,362</u>	<u>511,512</u>	<u>(85,850)</u>
Zero Waste grants	<u>350,000</u>	<u>350,000</u>	<u>334,989</u>	<u>(15,011)</u>
Total expenditures	<u>1,183,275</u>	<u>1,183,275</u>	<u>1,082,414</u>	<u>(100,861)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$ (156,115)</u></u>	<u><u>\$ (156,115)</u></u>	<u>(55,276)</u>	<u><u>\$ 100,839</u></u>
Fund balance as of June 30, 2017			<u>253,077</u>	
Fund balance as of June 30, 2018			<u><u>\$ 197,801</u></u>	

MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

Belvedere

Date: April 25, 2019

Corte Madera

To: JPA Executive Committee

County of Marin

From: Steve Devine, Program Manager

Fairfax

Re: Update from your Board's Local Task Force (LTF)

Larkspur

Your Local Task Force (LTF) advisory body has most recently met on 8/1/18, 11/7/18, 2/6/19, and 4/3/19. This standing agenda item provides the opportunity for the LTF to give updates to the Board Executive Committee.

Mill Valley

To support the Local Task Force in its exposure and awareness of local, regional, state and national waste management issues – staff has arranged for the following presentations at recent LTF Meetings:

Novato

Ross

San Anselmo

San Rafael

Sausalito

Tiburon

Presenter	Topic
Mark Williams, Vice President Bio Bag USA	Presentation on Bio Bags (the most popular compostable bag used for food waste in the USA).
Ramin Khany, GM Waste Management's Redwood Landfill & Earth Care Compost	Presentation on construction and demolition debris facility at Redwood Landfill in Novato.
Kathy Wall, Household Hazardous Waste Program Coordinator	Presentation on the Marin HHW Facility in San Rafael.
Marshall Graham, Senior Environmental Scientist, Cal Recycle	Presentation on SB 1383 and greenhouse gas reduction.
David Smail and Gregory Pirie Marin Co. Environmental Health	Presentation on edible food donation.
Megan Wayne, Development & Volunteer Coordinator	Presentation on bicycle reuse and repair at San Rafael's Trips for Kids Marin.
Cristine Alilovich, JPA Board Chair & City of San Rafael Assistant City Manager	Meet and greet/budget discussion with Local Task Force.

For reference, following is the current Local Task Force directory:

<u>Haulers/Facility Operators</u>	
Marin Sanitary Service	Patty Garbarino
Mill Valley Refuse	Jim Iavarone
Redwood Landfill	Ramin Khany
Bay Cities Refuse (Alternate)	Greg Christie
<u>Special Districts Franchising Solid Waste</u>	
Special District Vacancy	Recruiting
Novato Sanitary District	Dee Johnson, Chair
Las Gallinas Sanitary District (Alt)	Judy Schriebman
<u>Environmental Organizations</u>	
Conservation Corp North Bay	Terri Thomas
Sustainable Novato	Delyn Kies
NatureBridge	Jennie Pardi
<u>Public Members</u>	
County of Marin	Sam Jones
San Rafael	Alice Cochran
Ross Valley	Renee Goddard, Vice Chair
Novato	Matt McCarron
Southern Marin	Molly de Vries

RECOMMENDATION

Receive oral report from your Local Task Force. Information Only.

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4/19/2019 11:39 AM*

MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

Belvedere

Date: April 25, 2019

Corte Madera

To: JPA Executive Committee

County of Marin

From: Casey Poldino, Waste Management Specialist

Fairfax

Re: Conflict of Interest Code

Larkspur

California's Political Reform Act requires certain designated public officials to disclose their private economic interests (via FPPC Form 700) and requires public officials to disqualify themselves from participating in decisions in which they have a financial interest.

Mill Valley

Additionally, the Act requires local government agencies to adopt a Conflict of Interest Code and the current JPA code is due for a review.

Novato

Ross

The current Marin County Hazardous and Solid Waste Management Joint Powers Authority Conflict of Interest Code is provided in Attachment 1. There are no changes proposed for the 2019 version – but for purposes of demonstrating a current review a 2019 version is provided via proposed Resolution No. 2019-01.

San Anselmo

San Rafael

RECOMMENDATION

Adopt a Motion approving Resolution No. 2019-01 – Conflict of Interest Code for the Marin County Hazardous and Solid Waste Management Joint Powers Authority.

Sausalito

Tiburon

Attachments:

1. Resolution No. 2019-01 Revised Conflict of Interest Code (Proposed)
2. Resolution No. 2012-01 Conflict of Interest Code (For Reference)

Board Chair: Please confirm the vote on this item by reading the following items out loud after the vote.

Motion: _____ Second: _____

Ayes: _____

Noes: _____

Abstentions: _____

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RESOLUTION NO. 2012-01

**A RESOLUTION OF THE MARIN COUNTY HAZARDOUS
AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY
ADOPTION OF A CONFLICT OF INTEREST CODE**

THE BOARD OF DIRECTORS OF THE MARIN COUNTY HAZARDOUS
AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY DOES HEREBY FIND,
RESOLVE, AND ORDER AS FOLLOWS:

Section 1. The Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies, including the Marin County Hazardous and Solid Waste Management Joint Powers Authority ("JPA"), to adopt and promulgate conflict of interest codes.

Section 2. The Conflict of Interest Code, attached hereto as Exhibit "A," and any amendments to the Model Code duly adopted by the FPPC, are hereby adopted by reference. This resolution and the attached Appendix designating officials and employees and establishing economic disclosure categories shall constitute the Conflict of Interest Code for the JPA.

Section 3. All officials and employees required to submit a statement of economic interests shall file their statements with the Executive Officer or his or her designee. The Executive Officer shall make and retain a copy of all statements filed and forward the originals of such statements to the Executive Office of the Board of Supervisors of Marin County. All retained statements, original or copied, shall be available for public inspection and reproduction (Gov. Code Section 81008).

Section 4. The JPA hereby directs Staff to coordinate the preparation of a revised Conflict of Interest Code in succeeding even-numbered years in accordance with the requirements of Government Code Sections 87306 and 87306.5. The revised Code should reflect any changes in employee or official designations. If no revisions to the Code are required, the JPA shall submit a report to the Executive Office of the Board of Supervisors of Marin County no later than October 1st of the same year, stating that amendments to the Code are not required.

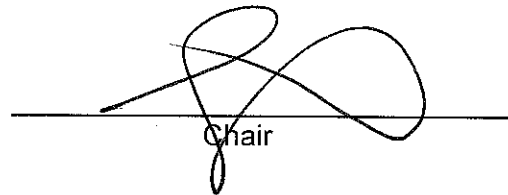
ADOPTED AND APPROVED BY THE MARIN COUNTY HAZARDOUS AND SOLID WASTE
MANAGEMENT JOINT POWERS AUTHORITY, this 26TH day of JANUARY, 2012, by the
following vote, to with:

AYES:

NOES:

ABSENT:

ABSTENTIONS:


Chair

I hereby certify that the above Resolution No. 2012-01 was duly introduced, read and
adopted by the JPA at a regular meeting held on 26 JANUARY, 2012

ATTEST:


Executive Officer

Exhibit "A"

CONFLICT OF INTEREST CODE FOR THE
MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT
JOINT POWERS AUTHORITY

The Political Reform Act (Government Code Section 81000 et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission ("FPPC") has adopted a regulation (2 Cal. Code of Regulations 18730) which contains the terms of a standard conflict of interest code which may be incorporated by reference in an agency's code, and which may be amended by the FPPC to conform to amendments in the Political Reform Act, following public notice and hearings. The terms of 2 Cal. Code of Regulations 18730 and any amendments to it duly adopted by the FPPC are hereby incorporated by reference. This regulation and the attached Appendix designating officials and employees and establishing disclosure categories shall constitute the conflict of interest code for the Marin County Hazardous and Solid Waste Management Joint Powers Authority ("JPA").

Designated employees shall file statements of economic interests with the JPA's Executive Officer. The JPA shall make all statements available for public inspection and reproduction, pursuant to Government Code Section 81008.

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

APPENDIX TO CONFLICT OF INTEREST CODE

CATEGORY 1

Persons in this category shall disclose all interests in real property located within the jurisdiction of JPA. Real property shall be deemed to be within the jurisdiction if the property or any part of it is located within, or not more than two miles outside of, the boundaries of the jurisdiction, or within two miles of any land owned or used by the JPA.

Persons are not required to disclose property used primarily as their principal residence or any other property that they utilize exclusively as their personal residences.

CATEGORY 2

Persons in this category shall disclose reportable income from persons or business entities that have contracted with JPA or that provide, plan to provide or have provided within two years from the time a statement is required under this Conflict of Interest Code, contractual services, or other services, supplies, materials or equipment of the type utilized by the JPA.

CATEGORY 3

Persons in this category shall disclose reportable investments in business entities that contract with JPA or that provide, plan to provide or have provided within two years from the time a statement is required under this Conflict of Interest Code, contractual services, or other services, supplies, materials or equipment of the type utilized by the JPA.

CATEGORY 4

Persons in this category shall disclose reportable business positions in business entities that contract with JPA or that provide, plan to provide or have provided within two years from the time a statement is required under this Conflict of Interest Code, contractual services, or other services, supplies, materials or equipment of the type utilized by the JPA.

CATEGORY 5

For consultants who serve in a staff capacity with JPA, the consultant shall disclose based on the disclosure categories assigned elsewhere in this code for that staff position. For consultants who do not serve in a staff capacity, disclosure must be made in accordance with subcategories A, B, C, and D below, unless the Executive Director determines in writing that a particular consultant is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in categories A, B, C or D below.

Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The Executive Officer's determination is a public record and must be retained for public inspection in the same manner and at the same location as the Authority's conflict of interest code. Consultant disclosure categories:

- A. Reportable interests in real property in the jurisdiction as specified above in Category 1.
- B. Reportable personal and business entity income, as specified above in Category 2.
- C. Reportable investments, as specified above in Category 3.
- D. Reportable business positions, as specified above in Category 4.

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

Designated Positions

Disclosure Categories

Member of Board of Directors	1, 2, 3, 4
Member of Board of Directors (Alternate)	1, 2, 3, 4
Member of Executive Committee (Voting or Non-voting)	1, 2, 3, 4
Members of Local Task Force	1, 2, 3, 4
General Counsel	1, 2, 3, 4
Consultant	5

RESOLUTION NO. 2019-01

**CONFLICT OF INTEREST CODE FOR THE
MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT
JOINT POWERS AUTHORITY**

WHEREAS, California Government Code Section 87306.5 requires the JPA review its Conflict of Interest Code and revise it if necessary; and

WHEREAS, the Executive Officer and General Counsel have reviewed the current Conflict of Interest Code and have determined that the Code in its current form complies with the applicable regulations and guidelines of the Fair Political Practices Commission.

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of the JPA, having undertaken its Biennial Review, hereby keeps the Conflict of Interest Code, attached as Exhibit A; and

BE IT FURTHER RESOLVED that the Executive Officer is directed to transmit the 2019 Local Agency Biennial Notice and updated Conflict of Interest Code to the County of Marin.

REGULARLY PASSED AND ADOPTED this 25th day of April 2019, by the following vote:

AYES:

NAYS:

ABSTENTIONS:

ATTEST:

I hereby certify that this Resolution No. 2019-01 was duly introduced, read and adopted on April 25, 2019.

Executive Director
Ernest Klock

Exhibit “A”

CONFLICT OF INTEREST CODE FOR THE MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

The Political Reform Act (Government Code Section 81000 et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission (“FPPC”) has adopted a regulation (2 Cal. Code of Regulations 18730) which contains the terms of a standard conflict of interest code which may be incorporated by reference in an agency’s code, and which may be amended by the FPPC to conform to amendments in the Political Reform Act, following public notice and hearings. The terms of 2 Cal. Code of Regulations 18730 and any amendments to it duly adopted by the FPPC are hereby incorporated by reference. This regulation and the attached Appendix designating officials and employees and establishing disclosure categories shall constitute the conflict of interest code for the Marin County Hazardous and Solid Waste Management Joint Powers Authority (“JPA”).

Designated employees shall file statements of economic interests with the JPA’s Executive Officer. The JPA shall make all statements available for public inspection and reproduction, pursuant to Government Code Section 81008.

Designated employees shall file statements of economic interests with JPA’s Executive Officer. The JPA shall make all statements available for public inspection and reproduction, pursuant to Government Code Section 81008.

CATEGORY I

Persons in this category shall disclose all interests in real property located within the jurisdiction of JPA. Real property shall be deemed to be within the jurisdiction if the property or any part of it is located within, or not more than two miles outside of, the boundaries of the jurisdiction, or within two miles of any land owned or used by the JPA.

Persons are not required to disclose property used primarily as their principal residence or any other property that they utilize exclusively as their personal residences.

CATEGORY 2

Persons in this category shall disclose reportable income from persons or business entities that have contracted with JPA or that provide, plan to provide or have provided within two years from the time a statement is required under this Conflict of Interest Code, contractual services, or other services, supplies, materials or equipment of the type utilized by the JPA.

CATEGORY 3

Persons in this category shall disclose reportable investments in business entities that contract with JPA or that provide, plan to provide or have provided within two years from the time a statement is required under this Conflict of Interest Code, contractual services, or other services, supplies, materials or equipment of the type utilized by the JPA.

CATEGORY 4

Persons in this category shall disclose reportable business positions in business entities that contract with JPA or that provide, plan to provide or have provided within two years from the time a statement is required under this Conflict of Interest Code, contractual services, or other services, supplies, materials or equipment of the type utilized by the JPA.

CATEGORY 5

For consultants who serve in a staff capacity with JPA, the consultant shall disclose based on the disclosure categories assigned elsewhere in this code for that staff position. For consultants who do not serve in a staff capacity, disclosure must be made in accordance with subcategories A, B, C and D below, unless the Executive Director determines in writing that a particular consultant is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in categories A, B, C or D below.

Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The Executive Officer's determination is a public record and must be retained for public inspection in the same manner and at the same location as the Authority's conflict of interest code. Consultant disclosure categories:

- A. Reportable interests in real property in the jurisdiction, as specified in Category 1.
- B. Reportable personal and business entity income, as specified in Category 2.
- C. Reportable investments, as specified in Category 3.
- D. Reportable business positions, as specified in Category 4.

<u>Designated Positions</u>	<u>Disclosure Categories</u>
Member of Board of Directors	1, 2, 3, 4
Member of Board of Directors (Alternate)	1, 2, 3, 4
Member of Executive Committee (Voting or Non-voting)	1, 2, 3, 4
Members of Local Task Force	1, 2, 3, 4
General Counsel	1, 2, 3, 4
Consultant	5

MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

Belvedere

Date: April 25, 2019

Corte Madera

To: JPA Executive Committee

County of Marin

From: Steve Devine, Program Manager

Fairfax

Re: FY 19/20 JPA Budget and Related Hauler/Facility Assessments

Larkspur

Following and attached are the proposed Marin County Hazardous and Solid Waste Management Joint Powers Authority (JPA) FY 19-20 Budget (Attachment 1) and associated hauler/facility fee assessments. **The proposed budget would translate into a 2¢ to 5¢ monthly increase for the typical residential customer.**

Mill Valley

Novato

Please recall that at your January meeting, the JPA Board set its FY 19-20 budget development schedule and also appointed a Budget Subcommittee of Chair Alilovich from San Rafael and Dan Eilerman from the County. Staff met with that Budget Subcommittee on April 1 and discussed the draft budget proposed herein. The next steps in the budget process are to solicit and incorporate any approved, specific direction from your Executive Committee today into a final recommended budget that will be considered for adoption by the full JPA Board at its May meeting.

Ross

San Anselmo

San Rafael

Background

Sausalito

Tiburon

The vast majority of expense residents and business have in their "garbage bill" is for the labor to collect their garbage, compost and recycling – and those costs are overseen by the individual Cities, Towns, County or special districts overseeing collection franchises. Other significant costs include vehicles, fuel, landfilling, and recyclables and compost processing. **The price for the services provided by this JPA equate to only one to three percent of a typical residential bill.** That said, the JPA exercises extreme fiscal prudence in its operations and is not ignorant of the fact that the JPA funding formula also relies upon the local landfill (~ \$2 million) to pay the lion's share of the assessments that fund the programs provided by the JPA.

To better understand the context of JPA rate setting, each year the JPA polls the five local haulers to provide an answer to the question: *What is the Magnitude of the JPA Revenue Requirement as it Translates to Your Typical Residential Customer?*

Following are the responses from each of the County's five haulers:

<i>Hauler</i>	<i>Average 2019 Residential Rate</i>	<i>JPA Portion</i>	<i>% of Total Monthly Bill</i>
Bay Cities Refuse	\$40.59	.51¢	1.3%
Marin Sanitary Service	\$43.66	.48¢	1.1%
Mill Valley Refuse ⁽¹⁾	\$36.18	.97¢	2.7%
Recology	\$29.74	.82¢	2.2%
Tamalpais CSD	\$56.38	.43¢	0.8%

Please recall that the JPA is not funded by County, City or Town general funds or any sort of assessment on those Member Agencies. The JPA is funded by lump-sum assessments on the five waste haulers noted above, and the following solid waste facilities: Redwood Landfill in Novato, Marin Resource Recovery Center, and Marin Sanitary Transfer Station. In turn, all these operators pass along these costs to their customers as they see fit. The proposed budget reflects a 4.36% increase in total year over year total assessments. Based on past direction from the JPA Board there is no new staff included in this budget (full time, part time, intern or a contingency for any long-term absences). Aside from a few smaller line item changes – there are only two, proposed budget changes over \$50,000:

1. \$73,444 – a proposed CPI – based increase from the San Rafael Fire Department and MRRA to operate the household hazardous waste facility in San Rafael.
2. \$100,000 – for a proposed strategic workshop/organizational review.

These two items are discussed in the narrative detailing each of the JPA's fund centers later in this report.

The JPA Budget is Organized into Three Funds:

The three Funds used to organize the JPA's finances are the Zero Waste Fund, the State Reporting Fund and the Household Hazardous Waste Fund.

1. Zero Waste Fund

(JPA Section 6.2) Optional Member Participation

Novato does not participate in this program.

2. State Reporting and Requirements Fund

(JPA Section 6.1) All Members Participate

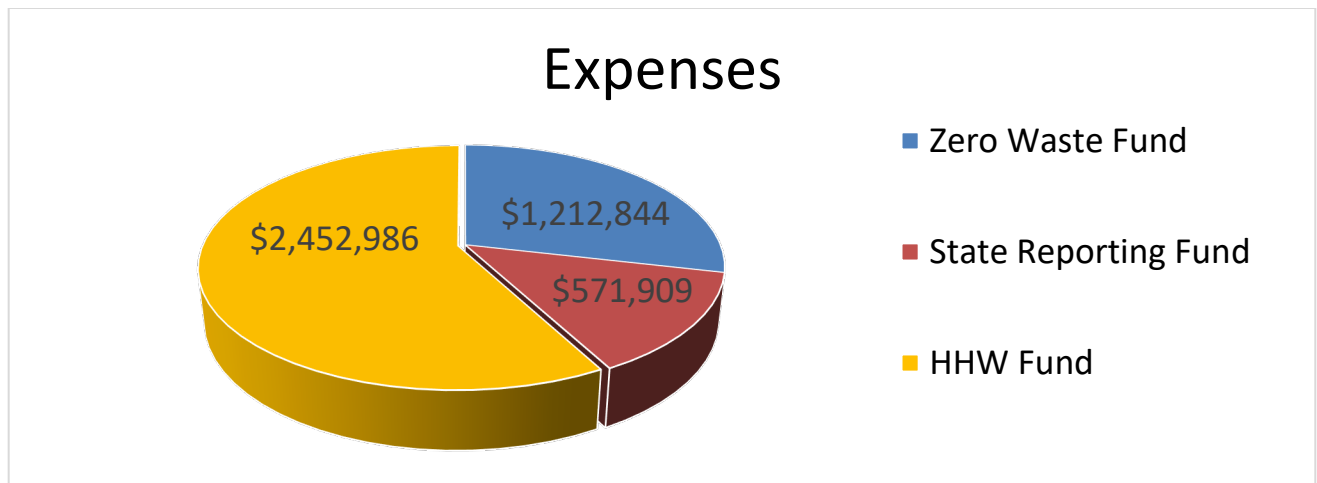
3. Household Hazardous Waste (HHW) Fund

(JPA Section 6.2) Optional Member Participation

Novato does not participate in this program, as it operates its own household hazardous waste collection program.

The year-over-year changes in the proposed FY19-20 budget along with a general discussion of activities in each of the three programs are summarized below:

Fund Center	FY18-19 Expense Budget	FY 19-20 Proposed Expense Budget
1. Zero Waste	\$1,179,947	\$1,212,844
2. State Reporting	\$ 440,938	\$ 571,909
3. Hazardous Waste	\$2,362,980	\$2,452,986
	\$3,983,865	\$4,237,739



1. **ZERO WASTE**

Ongoing and proposed Zero Waste activities account for 29% of proposed JPA expenditures and include:

- The Construction and Demolition Program would continue to help educate and support Member Agencies' building inspectors and the public with implementation of Construction & Demolition Programs as required by Cal Green and to help Marin reach its zero waste goals, and parent with the Marin Builder's Association.
- The Home Composting Program provides training to the community promoting waste reduction, water conservation and the greenhouse gas benefits of home composting.

- Member Agency & Public Support has a proposed increase of \$10,250 to better respond to increased community requests for zero waste information, presentations, reusable produce bags, attendance at fairs and festivals, and supplying the public with outreach materials, etc.



Christmas Tree recycling.

- The Public Education component of the budget remains stable at \$200,000 and provides for direct outreach to Marin citizens through various media sources including television, Internet, in-person “Green Teas,” presentations to businesses, business groups, HOAs and farmers markets. The JPA’s campaign during the past two years has focused on eliminating waste at the source by providing specific suggestions such as using reusable coffee mugs, rechargeable batteries and single use water alternatives. The TV commercial can be seen here: <https://youtu.be/KNb7dSAS2rk>



**Shop Smart.
Waste Less.**

It starts with  the cart.

This budget category includes work on maintaining and updating www.zerowastemarin.org and the associated recycling guide database. Work is underway to implement a new “recycling wizard,” which is third-party cloud-based solution that can provide improved instruction on recycling both typical and hard to deal with materials that is also being used by some of the local haulers.

A previous line item for conducting an annual outreach/survey evaluation is now incorporated in the same budget line. The JPA has recently learned that it’s long-time (six-plus years) outreach contractor, O’Rorke Inc., has filed for bankruptcy and ceased doing business with one-weeks’ notice to this Agency. Accordingly, staff will be asking the Board, at the May meeting, to appoint representatives to work with staff on the selection process and RFP to identify a new outreach vendor. Staff expects that the Board’s process would be similar to past projects like this and would include the opportunity for a representative from your Local Task Force to participate.



Rather than "preaching to the converted" this ad was placed in the plaza of a major local mall.

- The Zero Waste Schools Program will maintain seventeen certified schools and add five to the program. There is currently a waiting list of ~ twenty schools interested in joining the program. This program is highly regarded by the education community, has top-level buy in from the Marin County Office of Education and is foundational to providing long-term movement towards zero waste in Marin. There is a proposed increase of \$20,000 – split



between additional infrastructure for schools and help from a contractor for education and implementation. A growing and added benefit of this program is the reality that many schools are used not just during “school hours” but also serve as community parks, recreation centers and more. Accordingly, we are seeing increased use of the infrastructure invested at school sites (compost and recycling bins) at weekend sporting events, picnickers, etc.



Proud student showing off a new "waste station" at her school.



School waste audits include the glamorous work of looking at the content of your garbage can.



Reusable water bottles -- have suddenly become cool.



Student made posters support the kick-off of another Zero Waste School.

- The Zero Waste Grant Program will continue to provide \$350,000 in direct support to the member Cities, Towns, County and special districts that franchise solid waste. This grant program recognizes and supports the individualized needs of Marin's many unique communities. Projects undertaken in Marin communities via this program include installation of refillable water bottle stations, technical assistance to business to expand edible food donation, composting and recycling, chippers for organic debris, expanded use of reusables at festivals – and more.



The counter showing the number of bottles saved is a crowd favorite.



Indoor waste stations



The joy of new compost collection carts and service.

2. STATE PROGRAMS

Proposed State Program expenditures for FY 19-20 account for 13% of JPA expenditures. A primary activity in this fund center are to conduct disposal tracking and reporting required by a variety of State laws.



The JPA also supports and benefits from its 14-member Local Task Force (LTF) that can advise the JPA Board and Executive Committee on evolving solid waste issues. As noted elsewhere in your Agenda, recent presentations received by your LTF include:

Presenter	Topic
Mark Williams, Vice President Bio Bag USA	Presentation on Bio Bags (the most popular compostable bag used for food waste in the USA).
Ramin Khany, GM Waste Management's Redwood Landfill & Earth Care Compost	Presentation on construction and demolition debris facility at Redwood Landfill in Novato.
Kathy Wall, Household Hazardous Waste Program Coordinator	Presentation on the Marin HHW Facility in San Rafael.
Marshall Graham, Senior Environmental Scientist, Cal Recycle	Presentation on SB 1383 and greenhouse gas reduction.
David Smail and Gregory Pirie Marin Co. Environmental Health	Presentation on edible food donation.
Megan Wayne, Development & Volunteer Coordinator	Presentation on bicycle reuse and repair at San Rafael's Trips for Kids Marin.
Cristine Alilovich, JPA Board Chair & City of San Rafael Assistant City Manager	Meet and greet/budget discussion with Local Task Force.

A single, one-year only line item in the budget is \$20,000 for assisting the JPA, and potentially our local waste haulers and processing facilities with the transition to a new Disposal Reporting System (DRS) that the State of California is implementing this year. If all goes well, this new system could streamline disposal reporting – but it does also “bypass” the JPA in terms of certain critical information being made available to this Agency that is necessary not only for waste diversion planning – but also for the annual JPA budgeting process. Accordingly, once the new systems mechanics are bit clearer, staff will determine if it will be desirable or necessary for your Board to adopt an ordinance that would compel the local waste haulers and facilities to provide certain data to this Agency. Currently the JPA and its staff have an excellent working relationship. However, companies do sell and its possible that in the future, things that are currently not an issue could change.

Strategic Board Workshops/Organizational Review

This agency adopted a Zero Waste Resolution in 2006 – with a goal of 80% landfill diversion by 2012 and a zero-waste goal for 2025. For the most recent 2017 State reporting year – Marin reported a diversion rate of 69% -- down from the more recent average of 74% to 75%. There is no indication to suggest that without significant additional actions Marin will meet either the 80% goal for 2012 or the 94% zero waste goal for 2025.

Recent waste diversion performance is noted in the following table:

Year	Lbs. Per Person Per Day Landfilled	Marin Originating Tons Landfilled	CalRecycle Equivalent Diversion Rate
2011	3.8	174,514.28	75%
2012	3.8	180,740.22	75%
2013	4	184,470.54	74%
2014	3.8	177,022.31	75%
2015	4	188,115.60	74%
2016	4.7	223,481.00	69%*
2016	4.6	220,933.46	70%
2017	4.7	227,347.96	69%

- Revised for CalRecycle approved modification due to Republic Services misrepresentation at Richmond composting facility.

This Agency, as currently configured, was well suited to address the requirements of California's AB 939 – which necessitated the formation of this JPA. That 1989 law required demonstration of 50% waste diversion from landfill and instituted various reporting requirements. While there certainly have been challenges along the way – reaching the initial waste diversion targets included much “low hanging fruit.” Now – this Agency (self-dubbed: Zero Waste Marin) is faced with similar challenges to many zero waste communities in that making progress to get from ~70% diversion to the next levels is going to be significantly more challenging and costly. Also, even to contemplate what those next steps will be – will require this Agency to rededicate itself to moving forward or consider more drastic alternate actions.

Staff is recommending the JPA conduct a strategic workshop process which would identify, cultivate and map out next steps this Agency could take to effectively move towards zero waste. Staff is not prescribing an exact path or name (strategic workshops or organizational assessment) but we do point out that this is NOT a zero waste plan.

The JPA needs a “reset” to take a few first steps to position itself to execute its goals. To obtain Board “buy in,” Staff proposes that this project, if funded, would have a Subcommittee of the Executive Committee work with staff on an RFP and the selection of vendor(s) to assist the Board. Staff would recommend that that Executive Committee work closely with a consultant (or consultant team) on this project – and that the Board participation would be required as well for several meetings or workshops during FY19-20.

3. HOUSEHOLD HAZARDOUS WASTE (HHW) PROGRAMS

The proposed HHW Program expenditures for FY 19-20 account for 58% of total JPA expenditures.

The program collects, and diverts from landfill, over 1.5 million pounds of material each year. 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). The Fire Department also conducts “Toxic Away Days” for remote areas of West Marin. MRRA operates the HHW facility at 565 Jacoby Street in San Rafael. Novato’s hazardous waste services are provided by the Novato Sanitary District.



Unloading hazmat at Marin HHW Facility.

Items of note and continued operation in this Fund include:

- The proposed budget (Attachment 2) for FY 19-20 of \$1,879,645 reflects a 4.5% year over year, CPI based increase. It should be noted that as the waste stream continues to evolve, it is generally becoming more hazardous and more toxic. For example, increased use of lithium batteries is a huge hazard that needs to be managed and requires additional attention.
- The popular Bulb and Battery Drop-off program will continue and provides ten convenient collection locations to the community for highly toxic bulbs and batteries that can contain mercury and other heavy metals. This program has been very successful at coordinating the pickup of used fluorescent bulbs and batteries dropped off at local hardware and convenience stores. The majority of the cost covers waste processing fees.
- The proposed budget includes \$20,000 to assess battery handling practices within

the County in order to identify possible efficiencies and program savings. This project was not able to be conducted this year due to a staffing shortage.

- The JPA will continue administration of the State of California Oil Payment Program for Marin (less Novato). This project provides for promotion of proper motor oil and filter handling, bilingual outreach, certification of oil recycling centers in the County, and bilge pad absorbent distribution and collection at marinas. Staff expects approximately the same grant award from CalRecycle that was received last year. This program includes a significant Spanish language outreach component and leveraging of grant funds to also help promote general zero waste outreach



Storm Drain Markers

and hazardous waste education. Storm drain markers are also provided to the Member Agencies.



New bilge pad dispenser and used receptacle.

- The JPA funds the Sharps Collection Program operated by the County's Environmental Health Division. Environmental Health operates ~ 21 sharps (needles and lancets) sites in the County. This program is important for numerous reasons, but in particular it helps protect our partners in solid waste collection and processing.



Staff will monitor the State’s implementation of recently passed SB 212 – a rare Extended Producer Responsibility bill that, when implemented, will require manufacturers to take on the cost of the proper handling of these needles and sharps. Hopefully, this program will come online so that the JPA can eliminate this local expense in FY 20-21.

RECOMMENDATION

Adopt a Motion directing staff to present the Proposed FY 19-20 Budget to the Full JPA Board at its May meeting for consideration of adoption or provide approved specific direction on desired changes to be incorporated in a new draft.

Attachments:

1. Draft, Proposed FY 19-20 Budget
2. City of San Rafael Fire Proposed HHW Budget

Chair: Please confirm the vote by reading the following items out loud after the vote.

Motion: _____ Second: _____

Ayes: _____

Noes: _____

Abstentions: _____

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Item 5. Attachment 1-A.

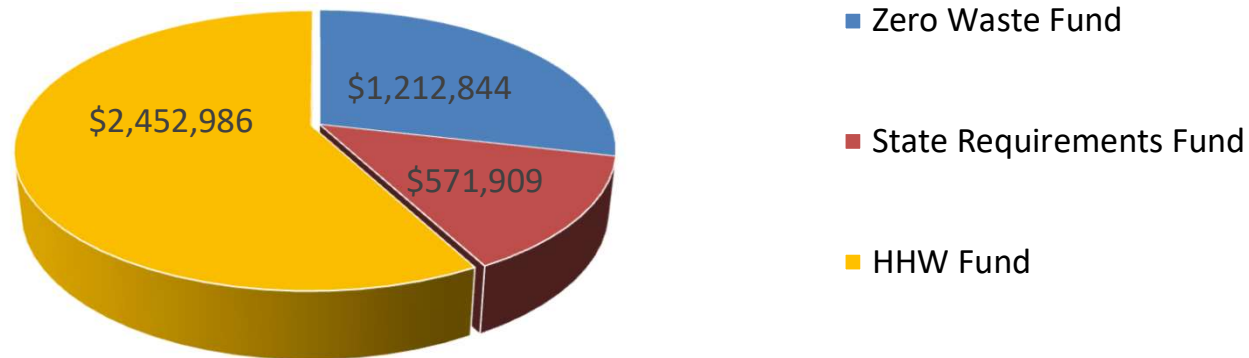
**JPA Hauler, Landfill & Transfer Station Assessments
FY 2019-20**

		A	B	C	D	E	F	G	H	
					FY 18/19 Assessments	FY 19/20				
2017 DISPOSAL (tons)		MSW & Debris	Self-Haul	TOTAL TONS		Zero Waste	State Reporting	HHW	Total	
MSW Haulers										
Bay Cities Refuse	7,523	N/A	7,523	\$67,897	\$18,046	\$10,455	\$42,139	\$70,640		
Marin Sanitary Service (MSS)	51,766	N/A	51,766	\$467,179	\$124,167	\$71,939	\$289,944	\$486,050		
Mill Valley Refuse	20,320	N/A	20,320	\$183,387	\$48,741	\$28,239	\$113,815	\$190,795		
Recology Novato Disposal	28,286	N/A	28,286	\$26,584	\$0	\$39,309	\$0	\$39,309		
Recology Sonoma Marin	6,105	N/A	6,105	\$55,101	\$14,645	\$8,485	\$34,197	\$57,327		
Tam. CSD	1,721	N/A	1,721	\$15,534	\$4,129	\$2,392	\$9,641	\$16,161		
Total Franchised Haulers	115,722	N/A	115,722	\$815,682	\$209,726	\$160,819	\$489,735	\$860,281		
Landfills										
Redwood	N/A	218,470	218,470	\$1,971,662	\$524,028	\$303,609	\$1,223,665	\$2,051,303		
Redwood Landfill	N/A	218,470	218,470	\$1,971,662	\$524,028	\$303,609	\$1,223,665	\$2,051,303		
Transfer Stations										
Marin Resource Recovery Center		89,352	89,352	\$806,394	\$214,323	\$124,174	\$500,469	\$838,967		
Marin Sanitary Services Transfer Station		1,967	1,967	\$17,750	\$4,718	\$2,733	\$11,016	\$18,467		
Total Transfer Stations		91,319	91,319	\$824,144	\$219,041	\$126,907	\$511,486	\$857,434		
TOTALS	115,722	309,789	425,510	\$3,611,488	\$952,795	\$591,336	\$2,224,886	\$3,769,017	4.36%	

Item 5. Attachment 1-A.

Proposed FY 19/20 Budget				
	Zero Waste Fund	State Requirements Fund	HHW Fund	All Funds Total
Expenses	\$ 1,212,844	\$ 571,909	\$ 2,452,986	\$ 4,237,739
Contingency	\$ 121,284	\$ 57,191	\$ 245,299	\$ 423,774
Revenue Requirement	\$ 1,334,129	\$ 629,100	\$ 2,698,284	\$ 4,661,513
Interest	\$ 1,000	\$ 500	\$ 2,000	\$ 3,500
State Oil Payment			\$ 85,000	\$ 85,000
Assessments	\$ 952,795	\$ 591,336	\$ 2,224,886	\$ 3,769,017
Carry Over	\$ 380,334	\$ 37,264	\$ 386,398	\$ 803,996
Revenue	\$ 1,334,129	\$ 629,100	\$ 2,698,284	\$ 4,661,513

Expenses



	Zero Waste Fund	State Reporting Fund	HHW Fund
Expenditures as Percent of Total Budget by Fund	29%	13%	58%

Item 5. Attachment 1-A.

ZERO WASTE FUND
FY 19/20 (80238601) EXPENSE BUDGET

FY 18/19 APPROVED BUDGET	FY 18/19 TOTAL EST EXPENDITURE	ACCOUNT NAME	OBJECT	FY 19/20 BUDGET REQUEST	VARIANCE	NARRATIVE
\$ 296,197	\$ 296,197	Salaries and Wages	511110	\$304,784	\$8,587	Contract staff wages and benefits.
\$ 2,000	\$ 2,000	Legal Expense	522545	\$2,060	\$60	Legal counsel.
\$ 15,000	\$ 15,000	Construction & Demolition Debris	522510	\$15,000	\$0	Contract support for Construction & Demolition outreach at Members.
\$ 29,750	\$ 29,750	Member Agency & Community Support	522510 & 522310	\$40,000	\$10,250	City & Town support for kitchen compost pails, reusable produce bags, xmas tree recycling promotion, general outreach and education.
\$ 12,000	\$ 12,000	State, Regional and Local "Wasteshed" Partnerships	522210	\$12,000	\$0	California Product Stewardship Council, Californian's Against Waste, Marin Builder's Association, Business Chambers, BayRoc, NCRA, Youth Convergence, CRRA etc. Support for Extended Producer Responsibility and reduced packaging.
\$ 10,000	\$ 10,000	Training, Conferences & Professional Memberships	523210	\$10,000	\$0	Training, conferences & professional memberships.
\$ 230,000	\$ 230,000	Zero Waste School Program	522510 & 522310	\$265,000	\$35,000	Strategic Energy Innovation contract plus infrastructure (bins, H2O stations, etc.). Now includes historical \$15K contract for School Assemblies previously under separate line. +\$10K for infrastructure & +\$10K for SEI school sites work.
\$ 181,000	\$ 120,000	Information and Outreach	522510	\$210,000	\$29,000	Recycling Guide updates, ZeroWasteMarin.org improvements, bus shelters, banners, coordination of outreach collateral with haulers, tips to Member Agencies on waste prevention, social media and cable TV ads. +\$10K for recycling guide improvement.
\$ 19,000	\$ 2,000	Hazwaste, Zero Waste Awareness Evaluation	522510		(\$19,000)	Public awareness survey - expense moved to Outreach Campaign.
\$ 350,000	\$ 268,000	Zero Waste Grant Program		\$350,000	\$0	Member Agency funds based on population for Zero Waste Programs.
\$ 35,000	\$ 35,000	Truck	561660	\$4,000	(\$31,000)	Annual maintenance, insurance, amortization.
\$ 1,179,947	\$ 1,019,947	Zero Waste Fund Expense Totals		\$1,212,844	\$32,897	

FY 19/20 (80238601) REVENUE BUDGET

FY 18/19 APPROVED BUDGET	FY 18/19 TOTAL EST REVENUE	ACCOUNT NAME	REVENUE SOURCE	FY 19/20 REVENUE REQUEST	NARRATIVE
\$1,000	\$1,000	Interest	441115	\$1,000	Interest
\$1,201,480	\$1,201,480	Solid Waste Management	461510	\$952,795.35	Hauler, Landfill, Transfer Station Assessments
\$111,962	\$197,801	Carry-Over	N/A	\$380,334	Carry-over from prior fiscal year (contingency + unspent)
\$1,314,442	\$1,400,281	Total Revenue		\$1,334,129	
		<u>GENERAL CONTINGENCIES</u>			
		Contingency Account	900010	\$121,284	
		Contingency Target = 10%		10%	

Item 5. Attachment 1-A.

**STATE REPORTING & REQUIRED
FY 19/20 (80218601) EXPENSE BUDGET**

FY 18/19 APPROVED BUDGET	FY 18/19 TOTAL EST EXPENDITURE	ACCOUNT NAME	OBJECT	FY 19/20 BUDGET REQUEST	VARIANCE	NARRATIVE
\$364,547	\$364,547	Salaries and Wages	511110	\$378,484	\$13,937	Contract staff wages and benefits.
\$10,000	\$10,000	Legal Expense	522545	\$10,300	\$300	Legal counsel.
\$17,000	\$17,000	Outside Acctg & Audit Fees	522585	\$18,500	\$1,500	Financial Audit + Submittal of GCC & FTR to State on behalf of the JPA.
\$18,000	\$18,000	Insurance	521610	\$18,540	\$540	Insurance.
\$1,000	\$1,000	Equipment Repair & Maintenance	521810	\$0	(\$1,000)	No longer necessary.
\$16,941	\$16,941	Rent	522910	\$16,941	\$0	Office space.
\$1,500	\$1,500	Training/Professional Development	523210	\$1,500	\$0	JPA staff training specific to AB 901 (Disposal Reporting).
\$600	\$600	Mileage & Routine Travel	523445	\$618	\$18	Routine travel.
\$5,500	\$5,500	Supplies & Reproduction	522410	\$1,000	(\$4,500)	Reduced based on use in previous years.
		AB 901 Readiness	522510	\$20,000	\$20,000	Assistance with Disposal Reporting System ordinance and technical transition.
\$5,850	\$5,850	County Financial Services	522585	\$6,026	\$176	Pro-rate County Department of Finance's Cost Plan.
		Organizational Assessment	522510	\$100,000	\$100,000	Conduct agency review to identify means to better deliver (or not) on zero waste goal.
\$440,938	\$440,938	Admin Fund Operations Total		\$571,909	\$130,971	

FY 19/20 (80218601) REVENUE BUDGET

FY 18/19 APPROVED BUDGET	FY 18/19 TOTAL EST REVENUE	ACCOUNT NAME	REVENUE SOURCE	FY 19/20 REVENUE REQUEST	NARRATIVE
\$1,500	\$1,500	Interest	441115	\$500	Interest
\$378,390	\$378,390	Solid Waste Management	461510	\$591,335.93	Hauler, Landfill, Transfer Station Assessments
\$145,184	\$98,312	Carry-Over	N/A	\$37,264	
\$525,074	\$478,202	Total Revenue		\$629,100	
		<u>GENERAL CONTINGENCIES</u>			
		Contingency Account	900010	\$57,191	
		Contingency Target = 10%		10%	

Item 5. Attachment 1-A.

HOUSEHOLD HAZARDOUS WASTE FUND

FY 19/20 (80228601) EXPENSE BUDGET

FY 18/19	FY 18/19	FY 19/20				
APPROVED BUDGET	TOTAL EST EXPENDITURE	ACCOUNT NAME	OBJECT	BUDGET REQUEST	VARIANCE	NARRATIVE
\$179,527	\$179,527	Salaries and Wages	511110	\$183,510	\$3,983	Contract staff wages and benefits.
\$166,619	\$166,619	HHW Facility Oversight	522555	\$174,117	\$7,498	CPI-U increase of 4.5%. San Rafael FD HHW facility oversight.
\$1,632,084	\$1,632,084	HHW Facility Operations	522510	\$1,705,528	\$73,444	CPI-U increase of 4.5%. HHW facility operation + West Marin HHW events.
\$36,175	\$36,175	Novato HHW Pass Through	522310	\$36,949	\$774	Novato HHW fee reimbursement.
\$2,575	\$2,575	Legal Services	522545	\$2,652	\$77	Legal counsel on Haz Waste contracts and grant agreements, including Bulb and Battery and Marina programs.
\$160,000	\$135,000	Bulb and Battery Program	522510	\$164,800	\$4,800	Fluorescent bulbs and batteries hazwaste collection.
\$81,000	\$81,000	Sharps & Needles Program	522310	\$83,430	\$2,430	Support for the Sharps and Needles Program via Environmental Health Services.
\$20,000	\$0	Battery Program Assessment	522510	\$20,000	\$0	Conduct audit of battery recycling in Marin.
\$2,277,980	\$2,232,980	Operational Budget Subtotal		\$2,370,986	\$93,006	
		Oil Payment Program				
\$85,000	\$82,000	Oil Payment Program - Cycle 10	41PWPOPP10	\$82,000	(\$3,000)	Countywide used oil motor promotion, marina bilge pad collections, storm drain medallions, CCC site certifications, bilingual outreach.
\$85,000	\$82,000	Oil Payment Program Subtotal		\$82,000		
\$2,362,980	\$2,314,980	HHW Fund Total Expenses	Total	\$2,452,986	\$90,006	

FY 19/20 (80228601) REVENUE BUDGET

FY 18/19	FY 18/19		FY 19/20	
APPROVED	TOTAL EST		REVENUE	
BUDGET	REVENUE	ACCOUNT NAME	SOURCE	REQUEST
				NARRATIVE
\$2,000	\$400	Interest	441115	\$2,000
\$85,000	\$82,000	Other Aid: State	451970	\$85,000
\$1,979,511	\$1,979,511	Solid Waste Management	461510	\$2,224,886
\$644,128	\$639,467	Carry-Over	N/A	\$386,398
\$2,710,639	\$2,701,378	Total Revenue		\$2,698,284

GENERAL CONTINGENCIES

Contingency Account	900010	\$245,299
Contingency Target = 10%		10%



SAN RAFAEL FIRE DEPARTMENT

FIRE CHIEF, CHRISTOPHER GRAY

PHONE: (415) 485-3304

FAX: (415) 453-1627

Marin County Hazardous and Solid Waste Management Joint Powers Authority
c/o Marin County Department of Public Works
1600 Los Gatos Drive, Ste. 210
San Rafael, CA 94903

RE: Fiscal Year 2019/20 Budget Proposal

Dear Steve,

Please accept this letter as the Fiscal Year 2019/20 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 2017/18 was \$1,798,703, which included a 2.9% CPI-U increase from the previous year for both MRRRA and the City, plus an additional \$64,644 increase for creating an HHW Associate staff position at MRRRA.

HHW Program budget proposal summary:

For FY 2019/20, we are proposing a total HHW Program budget of \$1,879,645, which is a 4.5% increase from the previous year's budget.

The budget proposal for the City of San Rafael management oversight is \$174,117. This is a 4.5% CPI-U increase from the previous year's budget.

We are proposing a total MRRRA contractual services budget of \$1,705,528. This also consists of a 4.5% CPI-U increase from the previous year's budget.

(See tables on the next page.)

"Our Mission...is to help"

Item No. 5 Attachment 2. Page 1 of 2



SAN RAFAEL FIRE DEPARTMENT

Proposed Marin HHW Program Operating Budget FY 2019/20

MRRRA

Personnel	\$ 733,820
Non-personnel	\$ 971,708
Total HHW Facility Operating Contractual Services:	\$ 1,705,528

CITY

Personnel	\$ 126,726
Non-personnel	\$ 47,390
Total City Management Oversight:	\$ 174,117

Total Marin HHW Program FY 2019/20 Budget: \$ 1,879,645

Marin HHW Program Operating Budget FY 2018/19

MRRRA

Personnel	\$ 702,220
Non-personnel	\$ 929,864
Total HHW Facility Operating Contractual Services:	\$ 1,632,084

CITY

Personnel	\$ 117,408
Non-personnel	\$ 49,211
Total City Management Oversight:	\$ 166,619

Total Marin HHW Program FY 2018/19 Budget: \$ 1,798,703

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

Respectfully,

 2/28/19

David Catalinotto
Environmental Management Coordinator
San Rafael Fire Department
1600 Los Gamos Drive, Ste. 345
San Rafael, CA 94903
(415) 485-3309

"Our Mission...is to help"

Item No. 5 Attachment 2. Page 2 of 2

MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

Belvedere

Date: April 25, 2019

Corte Madera

To: JPA Executive Committee

County of Marin

From: Steve Devine, Program Manager

Fairfax

Re: Time Date and Location of May Board Meeting

Larkspur

Executive Committee and full Board Meetings of this agency typically “buddy up” against (immediately prior) to the standing, monthly meetings of the Marin Manager’s Association (MMA). This is done because it very difficult to find commonly available meeting time for the twelve City and Town Managers and County Administrator.

Mill Valley

Novato

This past year the MMA changed its meeting time and location to the afternoons of the fourth Thursday of most months. The meeting location was also changed to the Community Room at the Corte Madera Town Center.

Ross

San Anselmo

Due to a scheduling conflict – that room is unavailable to the MMA in May – and an alternate location at the Mall is not ADA accessible.

San Rafael

Possible alternative meeting locations for the JPA Board meeting include the “old” Central Marin Police Authority (CMPA) location, and other ADA accessible locations at an of the Cities, Towns or County. Staff has investigated alternate locations at the County – and none are available on May 23.

Sausalito

Tiburon

Staff needs and would appreciate direction from the Executive Committee on its desire regarding details for a May JPA Board Meeting – as we are not privy to the logistics planning for MMA meetings.

RECOMMENDATION

Adopt a Motion setting the time, date and location of the May Board Meeting.

Board Chair: Please confirm the vote on this item by reading the following items out loud after the vote.

Motion: _____ Second: _____

Ayes: _____

Noes: _____

Abstentions: _____

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