

# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

Our mission is to protect natural resources by promoting source reduction of waste through reuse, repair, and more mindful purchasing. To make recycling and composting easy, we offer a variety of programs including: the Household Hazardous Waste Program, the Zero Waste Schools Program, and public outreach and education programs. These programs align with County-wide goals to act on climate change and promote healthy, safe, and sustainable communities.

## BOARD OF DIRECTORS MEETING

Thursday, May 15, 2025, 11:00 am – 12:00 pm

In Person: San Rafael City Hall, 1400 Fifth Ave, 3<sup>RD</sup> Floor, Large Conference Room, San Rafael, CA 94901

## AGENDA

### Call to Order

1. Public Participation Instructions (Information Only) 1 Minute.
2. Open Time for Public Comment (Information Only) 5 Minutes.

### Consent Calendar

3. Approve JPA Board Meeting Minutes from April 14, 2025 (Action) 1 Minute.

### Regular Agenda

4. Executive Director Update (Information Only) 10 Minutes.
5. Receive and File Fiscal Year 2023-2024 Audit (Action) 10 Minutes.
6. Proposed Zero Waste Marin Fiscal Year 25-26 Budget (Action) 15 Minutes.
7. Contract and Signatory Authority (Action) 5 Minutes.
8. Schedule Special June Board Meeting (Action) 2 Minutes.
9. Suggested Meeting Agenda Item (Information Only) 2 Minutes.
10. Adjournment.

Agendas & Staff Reports also available at <https://zerowastemarin.org/>



For disability accommodations please phone **(415) 473-4381** (Voice), CA Relay 711, or e-mail [Zero.Waste@MarinCounty.gov](mailto:Zero.Waste@MarinCounty.gov) at least five business days in advance of the event. The County will do its best to fulfill requests received with less than five business days' notice. Copies of documents are available in alternative formats, upon request.

# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

## SPECIAL REMOTE PUBLIC INSTRUCTIONS

Thursday, May 15, 2025, 11:00 am – 12:00 pm

The public can participate in the Marin County Hazardous and Solid Waste Joint Powers Authority (Zero Waste Marin) Board Meeting via a Zoom webinar on Thursday, Thursday, May 15, 2025, 11:00 am – 12:00 pm

### Zoom Meeting

Please click the link below to join the webinar:

<https://zoom.us/j/95862063021?pwd=bNao2kRMGotDSlaK8b1J4fWAxvwabi.1>

Meeting ID: 958 6206 3021

Passcode: 115793

Or One tap mobile:

+16699006833,,95862063021#,,,,\*115793# US (San Jose)

+16694449171,,95862063021#,,,,\*115793# US

Or Telephone: dial (for higher quality, dial a number based on your current location):

- |                      |                      |                      |
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Find your local number: <https://zoom.us/u/acGbtY0AIs>

### Comments

During the Meeting, select the Raise Hand icon during the public comment time, and you will be added to the queue and unmuted when it is your turn. If you are “Calling In,” press \*9 during the public comment time, and you will be added to the queue and unmuted when it is your turn. (Press \*67 before dialing if you want to hide your phone number).



For disability accommodations please phone **(415) 473-4381** (Voice), CA Relay 711, or e-mail [Zero.Waste@MarinCounty.gov](mailto:Zero.Waste@MarinCounty.gov) at least five business days in advance of the event. The County will do its best to fulfill requests received with less than five business days' notice. Copies of documents are available in alternative formats, upon request. <sup>2</sup>

# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

**Belvedere**

Date: May 15, 2025

**Corte Madera**

To: JPA Board of Directors

From: Kimberly Scheibly, Executive Director

**County of Marin**

Re: Open Time for Public Comment

**Fairfax**

The public is welcome to address the Board of Directors on matters not on the agenda 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 the posting of the agenda.

**Larkspur**

**Mill Valley**

## **Recommendation**

**Novato**

Receive public comment. Information Only.

**Ross**

**San Anselmo**

**San Rafael**

**Sausalito**

**Tiburon**

**3**

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

**Board of Directors Meeting Minutes**

**Thursday, April 14, 2025**

**2:00 pm – 3:00 pm**

**In Person: San Rafael City Hall, 1400 Fifth Ave, 3<sup>rd</sup> Floor Large Conference  
Room, San Rafael, CA**

**BOARD MEMBERS PRESENT**

County of Marin: Dan Eilerman (Alt.)  
Town of Corte Madera: Adam Wolff  
Town of Corte Madera: Phoebe Goulden (Alt.)  
Town of Fairfax: Heather Abrams (Chair)  
City of Larkspur: Shannon O'Hare  
City of Larkspur: Dan Schwarz  
City of Mill Valley: Todd Cusimano  
City of Mill Valley & Town of Tiburon Grace Ledwith (Alt)  
Town of Ross: Christa Johnson  
Town of San Anselmo: David Donery  
City of San Rafael: John Stefanski  
City of San Rafael: Cory Bytof (Alt.)  
City of Sausalito: Catie Thow Garcia (Alt.)

**STAFF PRESENT**

Kimberly Scheibly (Executive Director)  
Amy Kolnes (Staff)  
Casey Fritz (Staff)  
Kathy Rico (Staff)  
Justin Newsome (Admin)

**1. Call to Order Regular Meeting**

Regular session was called to order at 2:00 p.m.

**2. Remote Public Participation Instructions**

Information Only

**3. Open Time for Public Comment (Items not on the agenda)**

No public comments.

**3. JPA Board Meeting Minutes from April 14, 2025**

**Motion** to approve the JPA Board Meeting Minutes from April 14, 2025.

**First** County of Marin: Dan Eilerman (Alt.)

# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

**Second** City of Larkspur: Dan Schwarz

## Vote Count

City of Belvedere: Absent  
Town of Corte Madera: Aye  
County of Marin: Aye  
Town of Fairfax: Aye  
City of Larkspur: Aye  
City of Mill Valley: Aye

City of Novato: Absent  
Town of Ross: Aye  
Town of San Anselmo: Aye  
City of San Rafael: Aye  
City of Sausalito: Aye  
Town of Tiburon: Aye

Ayes: 10      Noes: 0      Absent: 2      Abstain: 0

**Motion passed.** John and Adam?

## 4. Executive Director Report

Executive Director Scheibly shared new Senior Program Coordinator has been hired and will start April 28, 2025 with a focus on HHW programs and SB1383 support. Staff is reviewing the draft of the Waste Characterization Study (WCS) for presentation to the Board. The WCS data will be used to request that CalRecycle reduce the procurement target.

R3 has provided the scope of work for the organizational reassessment and this will be reviewed soon to continue progress of the contract.

The surplus funds from the Community Support area of the budget have been requested from jurisdictions for AIM sorting stations (under \$2,000) and City of Novato requested for a similar pilot at their farmers market (under \$2,000). Staff is suggesting offering \$2,000 to other agencies that may have similar requests.

The Board had a Q&A regarding the \$2,000 budget proposal.

Additionally, along with the Notice of Violation to the businesses, staff will be sending a list of requirements needed to become compliant.

The Local Assistance & Market Development (LAMD) and Jurisdiction and Agency Compliance & Enforcement (JACE) are two of the departments at CalRecycle that oversee SB1383. Staff have been informed that the completion of the evaluation of the implementation records for compliance is taking longer than expected. The JACE or LAMD team will reach out to Executive Director Scheibly first if any draft findings need to be reviewed to determine if the finding is the responsibility of ZWM or the jurisdiction. Form 700 is the requirement of all board members and alternates to provide their completed annual Statements of Economic Interest documents to the California Fair Political Commission (FPPC).

# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

Executive Director Scheibly concluded the Executive Director's report.

Scheibly concluded the Executive Director's report.

## Information Only

### Board Comments

The board held a discussion regarding the FPPC requirements

### Public Comments

No public comments.

## 5. Approval of Local Task Force Member

Staff Fritz reported that the Local Task Force (LTF) currently has a vacancy for a public representative for San Rafael. Staff advertised vacancies through social media and local sustainability groups. One appiccate applied, who is currently a resident of the City of San Rafael.

## Information Only

### Board Comments

None.

### Public Comments

No public comments.

**Motion** Adoption of a Motion approving the JPA Board to appoint new public members of the Local Task Force: Marisa Gonzales Nordstrom representing San Rafael

**First** County of Marin: Dan Eilerman (Alt.)

**Second** Town of Fairfax Heather Abrams

## Vote Count

City of Belvedere: Absent

Town of Corte Madera: Aye

County of Marin: Aye

Town of Fairfax: Aye

City of Larkspur: Aye

City of Mill Valley: Aye

City of Novato: Absent

Town of Ross: Aye

Town of San Anselmo: Aye

City of San Rafael: Aye

City of Sausalito: Aye

Town of Tiburon: Aye

# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

Ayes: 10      Noes: 0      Absent: 2      Abstain: 0

**Dan S and Heather**

## 6. Confirmation of Budget Sub-committee

As noted at the last Executive Committee meeting on February 27, there was no formal vote to establish the new subcommittee whose scope is to: review the existing staffing needs of ZWM, make recommendations on the draft budgets and to review the HHW facility agreement. The following members were recommended for this committee: Todd Cusimano, Dan Schwarz, Dan Eilerman, Heather Abrams, Christa Johson and John Stefanski.

### Board Comments

No comments

### Public Comments

No public comments.

**Motion** Adoption of a Motion to approve the above-mentioned individuals to the JPA Budget Subcommittee.

**First** Town of San Anselmo: David Donery

**Second** County of Marin: Dan Eilerman (Alt.)

### Vote Count

City of Belvedere: Absent  
Town of Corte Madera: Aye  
County of Marin: Aye  
Town of Fairfax: Aye  
City of Larkspur: Aye  
City of Mill Valley: Aye

City of Novato: Absent  
Town of Ross: Aye  
Town of San Anselmo: Aye  
City of San Rafael: Aye  
City of Sausalito: Aye  
Town of Tiburon: Aye

Ayes: 10      Noes: 0      Absent: 2      Abstain: 0

## 7. Environmental Preferable Purchasing and Practices (EPPP) Policy Update

Staff Kolnes reported the necessity of implementing an Environmentally Preferable Purchasing Policy (EPPP) to fulfill the requirements of certain grants. Specifically, this policy would satisfy the criteria for an upcoming Tire Grant that

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

Zero Waste Marin is pursuing. The policy was modeled after that of a local agency and designed to align with existing organizational policies. It was structured to maintain flexibility while also establishing a clear framework for more responsible and sustainable procurement practices.

### Board Comments

The Board held a Q&A regarding the purchasing policy, model in which this draft was crafted, and bidder product verification practicalities.

### Public Comments

No public comments.

**Motion** Adoption of a Motion approving the JPA Board to approve draft JPA EPPP Policy

**First** Town of Ross: Christa Johnson

**Second** Town of Fairfax: Heather Abrams

### Vote Count

City of Belvedere: Absent

Town of Corte Madera: Aye

County of Marin: Aye

Town of Fairfax: Aye

City of Larkspur: Aye

City of Mill Valley: Aye

City of Novato: Absent

Town of Ross: Aye

Town of San Anselmo: Aye

City of San Rafael: Aye

City of Sausalito: Aye

Town of Tiburon: Aye

Ayes: 10      Noes: 0      Absent: 2      Abstain: 0

## 8. Zero Waste Marin Fiscal Year 25-26 Budget Overview

Executive Director Scheibly shared that the Regulatory Administrative Compliance and Reporting Fund [RACR], Household Hazardous Waste Fund [HHW], and Zero Waste Fund make up the JPA budget. The FY26 projections show the year's operating budget is around 15% less than FY25. The primary revenue sources for the JPA budget the 1) Integrated Waste Management Assessment Fees, 2) Grant Monies, and 3) Carry Over Monies. FY25, ZWM received three grants: Local Assistance Grant, Marine Flare Grant, and a yearly grant for used motor oil and filters collection program. FY25 Carry Over money resulted in a decrease in the hauler assessment fees but is expected to normalize for FY26.



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

The Integrated Waste Management Assessments were previously prescribed in the 1996 JPA Agreement. The tonnage allocation resets every two years based on recent actuals. The tonnage will be reset for FY27 and will be based on the calendar year 2025 disposal numbers. The RACR fund is the unreserved fund, mainly made of the labor procurement of organic waste product, and the cloud-based compliance software. Rent, insurance, and legal also make up the fund. HHW is largely made up of a battery drop off program, sharps and needles collection programs, and hazardous waste collection agreement. The preliminary budget for the current FY is expected to be 1.8 million. The Waste Reduction Program Fund's largest expenditure is the Zero Waste schools' program.

### **Review and Discussion**

#### **Board Comments**

The Board has a Q&A regarding tonnage, and budget audit/increase.

#### **Public Comments**

No public comments.

### **9. HHW Facility Compensation**

Executive Director Scheibly shared that the contracted operator of the HHW Facility Collection Program is Marin Recycling & Resource Recovery Association (MRRRA). The collection and disposal of HHW is 70% of the operating budget for the HHW Program Fund, the costs impact facility assessments that are moved to rate payers. The recommendation of staff is to apply the current professional services contracts across the board. With 15% being the suggested applied labor costs, it would allow for reasonable profit, this has been discussed with the company who also proposed their budget along with a new compensation calculation. Staff will meet monthly with the facility Program Manager to evaluate costs and incorporate the feedback and deliver the reports in the May full Board meeting.

### **Review and Discussion**

#### **Board Comments**

The Board held a discussion following

#### **Public Comments**

No public comments.

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

### 10. Approval of Fiscal Year 23-24 Contingency Audit Adjustment

As a finding of the FY 23-24 Audit, it was determined that select invoices need to be booked under the corrected fiscal year. These adjustments do not have any fiscal impact on the current or previously stated budgets.

#### Board Comments

No comments

#### Public Comments

No public comments.

**Motion** Adoption of a Motion approving the JPA Board to approve Contingency Audit Adjustments.

**First** City of Larkspur: Dan Schwarz

**Second** Town of Ross: Christa Johnson

#### Vote Count

City of Belvedere: Absent

Town of Corte Madera: Aye

County of Marin: Aye

Town of Fairfax: Aye

City of Larkspur: Aye

City of Mill Valley: Aye

City of Novato: Absent

Town of Ross: Aye

Town of San Anselmo: Aye

City of San Rafael: Aye

City of Sausalito: Aye

Town of Tiburon: Aye

Ayes: 10      Noes: 0      Absent: 2      Abstain: 0

### 11.Suggested Agenda Item Meeting

Scheibly opened the floor to commentary from the board for agenda items for the next meeting. The Board suggested: Budget discussion and a future help suggestion of strategy participation from community members.

#### Information Only

#### Board Comments

No comments

#### Public Comments

No public comments.

### Adjournment

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

Chair Cusimano adjourned the meeting at 3:09 p.m.

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

Motion: \_\_\_\_\_ Second: \_\_\_\_\_

Ayes: \_\_\_\_\_

\_\_\_\_\_

Noes: \_\_\_\_\_

\_\_\_\_\_

Abstentions: \_\_\_\_\_

# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

**Belvedere**

Date: May 15, 2025

**Corte Madera**

To: JPA Board of Directors

From: Kimberly Scheibly, Executive Director

**County of Marin**

Re: Executive Director Update

**Fairfax**

The Executive Director will provide an update on recent and ongoing activities provided by staff.

**Larkspur**

## **Recommendation**

**Mill Valley**

Receive oral report. Information only.

**Novato**

**Ross**

**San Anselmo**

**San Rafael**

**Sausalito**

**Tiburon**

# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

**Belvedere**

Date: May 15, 2025

**Corte Madera**

To: JPA Board of Directors

From: Kimberly Scheibly, Executive Director

**County of Marin**

Re: Review & Discuss Fiscal Year 2023-2024 Audit

**Fairfax**

## **Background:**

**Larkspur**

**Mill Valley**

**Novato**

**Ross**

**San Anselmo**

**San Rafael**

**Sausalito**

**Tiburon**

Each year, the JPA engages an independent certified public accounting firm to audit its financial statements. The purpose of the audit is to ensure the financial statements are presented fairly and in accordance with generally accepted accounting principles (GAAP). The audit for Fiscal Year 2023–24 was conducted by Pisenti & Brinker (P&B) and includes a narrative overview and analysis of the financial activities of the JPA for fiscal year ended June 30, 2024 (Attachment 1). Also included in this item is a report of Internal Control Findings and Management Response (Attachment 2) and a copy of the presentation to be given by the auditor (Attachment 3). This item was previously listed under the Consent Calendar as a “Receive and File” item but is now presented as an Action Item to allow for board discussion and possible direction.

Representatives from P&B will present the results of the FY 2023–24 audit, including key findings, any material changes from the prior year, and any recommendations for improved financial reporting or internal controls. The Board will have an opportunity to ask questions and, if appropriate, provide direction to staff.

## **Recommendation (Action)**

Staff recommend the Board receive, approve, and file the audited Financial Statements and Auditor’s Report for Fiscal Year 2023–24 and Letter of Internal Control Deficiencies & Management’s Response as presented.

## **Fiscal Impact:**

The cost of the audit was included in the FY 2023–24 operating budget. There is no additional fiscal impact associated with this action.

## **Attachments**

1. Zero Waste Marin Financial Statements and Auditors’ Report Year Ended June 30, 2024, from Pisenti and Brinker.
2. Zero Waste Marin Letter of Internal Control Deficiencies & Management’s Response.
3. Zero Waste Marin Pisenti and Brinker PowerPoint Presentation

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

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

Motion (First): \_\_\_\_\_ Second: \_\_\_\_\_

Ayes: \_\_\_\_\_  
\_\_\_\_\_

Noes: \_\_\_\_\_  
\_\_\_\_\_

Abstentions: \_\_\_\_\_

Absent: \_\_\_\_\_  
\_\_\_\_\_



Marin County Hazardous and Solid Waste  
Joint Powers Authority

*Financial Statements*

*Fiscal Year Ended June 30, 2024*

DRAFT

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**Fiscal Year Ended June 30, 2024**

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As management of the Marin County Hazardous and Solid Waste Joint Powers Authority (the Authority), we offer readers of the Authority's financial statements this narrative overview and analysis of the financial activities of the Authority for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with the Authority's financial statements and the accompanying notes to the basic financial statements.

### **Financial highlights**

- The assets of the Authority exceeded its liabilities at the close of the most recent fiscal year by \$3,707,763 (net position).
- The Authority recognized an overall increase in net position of \$1,327,321 for the fiscal year ended June 30, 2024.
- Total revenues increased by \$945,143 and total expenses increased by \$410,078, from the prior fiscal year.

### **Overview of the financial statements**

This discussion and analysis is intended to serve as an introduction to the Authority's basic financial statements. Authority's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements.

### **Government-wide financial statements**

The *government-wide financial statements*, as listed in the table of contents, provide a broad overview of the Authority's activities as a whole, and are comprised of the *statement of net position* and the *statement of activities*.

The *statement of net position* provides information about the financial position of the Authority as a whole on the full accrual basis, similar to that used in the private sector.

The *statement of activities* provides information about the Authority's revenues and all its expenses, also on the full accrual basis, with the emphasis on measuring net revenues and expenses of each of Authority's programs. The statement explains the change in *net position* for the year.

### **Fund financial statements**

The governmental fund financial statements are as listed in the table of contents.

**Fiscal Year Ended June 30, 2024**

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### **Fund financial statements (continued)**

A *fund* is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Authority, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Authority are governmental type funds.

*Governmental funds* are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Authority maintains three individual governmental funds; a general fund, and two special revenue funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, and for the special revenue funds. The Authority adopts an annual appropriated budget for those funds.

### **Notes to the basic financial statements**

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government wide and fund financial statements.

### **Required supplementary information**

Schedules presenting budgetary comparison information for the Authority's funds can be found in the table of contents.

**Fiscal Year Ended June 30, 2024**

**Government-wide financial analysis**

**Condensed Statements of Net Position**

<b>June 30,</b>	<b>2024</b>	<b>2023</b>
<b>Assets</b>		
Current assets	\$ 5,823,153	\$ 3,707,256
Capital assets, net	73,047	198,337
Total assets	5,896,200	3,905,593
<b>Liabilities</b>		
Current liabilities	2,138,437	1,525,151
Non-current liabilities	50,000	-
Total liabilities	2,188,437	1,525,151
<b>Net position</b>		
Investment in capital asset	73,047	73,450
Restricted	2,401,446	1,621,504
Unrestricted	1,233,270	685,488
Total net position	\$ 3,707,763	\$ 2,380,442

Capital assets and long-term obligations decreased due to scheduled amortization and lease payments. This decrease primarily relates to the Recyclist/Routeware contract, which is classified as a Subscription-Based Information Technology Arrangement (SBITA).

By far, the largest portion of the Authority's net position, \$2,401,446, reflects resources that are subjected to restrictions on how they may be used. An additional portion of the Authority's net position, \$73,047, reflects its investment in capital assets, net of accumulated depreciation and less any related outstanding debt that was used to acquire those assets. The Authority uses these capital assets to provide a variety of services to its community members. Accordingly, these assets are not available for future spending.

The balance of unrestricted net position of \$1,233,270 may be used to meet the Authority's ongoing obligations to community members and creditors. As of June 30, 2024, the Authority reports positive balances in all of its categories of net position.

**Fiscal Year Ended June 30, 2024**

**Government-wide financial analysis (continued)**

**Condensed Statements of Activities**

<b>Fiscal Year Ended June 30,</b>	<b>2024</b>	<b>2023</b>
<b>Revenues</b>		
Program revenues		
Solid waste management fees	\$ 5,293,743	\$ 5,029,338
HHW revenue	527,641	-
Operating grant - State of California	63,755	65,455
General revenues		
Investment earnings	234,106	79,309
<b>Total revenues</b>	<b>6,119,245</b>	<b>5,174,102</b>
<b>Expenses</b>		
General fund	751,168	791,319
Household Hazardous Waste program	2,491,328	2,531,973
Zero Waste program	1,549,428	1,058,554
<b>Total expenses</b>	<b>4,791,924</b>	<b>4,381,846</b>
<b>Change in net position</b>	<b>1,327,321</b>	<b>792,256</b>
<b>Net position, beginning of year</b>	<b>2,380,442</b>	<b>1,588,186</b>
<b>Net position, end of year</b>	<b>\$ 3,707,763</b>	<b>\$ 2,380,442</b>

The Authority's net position increased by \$1,327,321 during the fiscal year ended June 30, 2024, compared to an increase of \$792,256 during the fiscal year ended June 30, 2023. The reasons for this overall increase are discussed below:

- **Solid Waste Management Fees:** Revenues from haulers and facility operators increased by \$264,405 from fiscal year 2023 to 2024. This growth is primarily attributed to higher assessments levied on haulers, landfills, and transfer stations.
- **HHW Revenue:** Increased by \$527,641, largely due to the transfer of oversight of the Household Hazardous Waste (HHW) facility from the City of San Rafael (the City) to the Authority. As a result, the Authority received funds that were previously managed by the City.
- **Investment Earnings:** Increased by \$154,797 compared to the prior year, driven by an increase in interest income and unrealized gains.
- **Expenses:** Overall expenses increased, primarily due to a \$490,874 rise in costs associated with the Zero Waste program, reflecting the expansion of local programs and additional responsibilities.

**Fiscal Year Ended June 30, 2024**

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## **Financial analysis of the Authority's funds**

### ***Governmental funds***

As noted earlier, the Authority uses fund accounting to ensure and demonstrate compliance with legal and governmental accounting requirements.

The focus of the Authority's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Authority's financing requirements.

As of June 30, 2024, the Authority's governmental funds reported ending total fund balances of \$3,684,716 an increase of \$1,377,724 from June 30, 2023. The increase in fund balance is primarily due to investment earnings, savings due to staff vacancies, funds received from the City in connection with the transfer of oversight for the HHW facility. The Authority had a restricted fund balance of \$2,457,072 as of June 30, 2024.

### **General Fund budgetary highlights**

Investment income was higher than budgeted by \$248,876 due to greater returns on investments and unrealized gains. Contract staff were under budget \$276,906 due to vacancies in staffing. Services and supplies were under budget by \$53,393 due to the shifting of responsibilities from contractors to the County of Marin staff.

### **Economic factors and next year's budget and rates**

For the fiscal year ending June 30, 2025, the Authority's budgeted gross expenditures increased by \$770,991 totaling \$6,269,840. The major component of the increase in budgeted expenses is related to the implementation of Senate Bill 1383 ("SB 1383"), this includes the procurement of recovered organic waste product, required County-wide direct mailers and additional staffing.

The following is a comparison of the final fiscal year 23-24 and proposed fiscal year 24-25 budgeted expenses for the Authority:

	<b>Fiscal Year Ended June 30, 2024</b>	<b>Fiscal Year Ended June 30, 2025</b>	<b>Increase (decrease)</b>
General	\$ 1,082,002	\$ 1,358,126	\$ 276,124
Household Hazardous Waste Program	2,704,286	2,959,833	255,547
Zero Waste Program	1,712,561	1,951,881	239,320
Total	\$ 5,498,849	\$ 6,269,840	\$ 770,991

Fiscal Year Ended June 30, 2024

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### Requests for additional information

This financial report is designed to provide our community members, 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 3501 Civic Center, Suite 304, San Rafael, CA 94903.

Respectfully submitted,

*Kimberly Scheibly*

Executive Director, Zero Waste Marin

DRAFT

**Marin County Hazardous and Solid Waste Joint Powers Authority**  
**Statement of Net Position**

**June 30, 2024**

Governmental  
Activities

**Assets**

**Current assets**

Cash and investments	\$ 5,295,512
Due from other governments	527,641

<b>Total current assets</b>	5,823,153
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<b>Capital assets, net</b>	73,047
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<b>Total assets</b>	5,896,200
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**Liabilities**

**Current liabilities**

Accounts payable and accrued expenses	980,570
Unearned revenues	1,157,867

<b>Total current liabilities</b>	2,138,437
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<b>Postclosure liability</b>	50,000
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<b>Total liabilities</b>	2,188,437
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**Net position**

Investment in capital assets	73,047
Restricted for Household Hazardous Waste program	1,733,166
Restricted for Zero Waste program	668,280
Unrestricted	1,233,270

<b>Total net position</b>	\$ 3,707,763
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The notes to the basic financial statements are an integral part of this statement.

**Marin County Hazardous and Solid Waste Joint Powers Authority**  
**Statement of Activities**

**Fiscal Year Ended June 30, 2024**

<b>Function/Programs</b>	<b>Expenses</b>	<b><u>Program revenues</u> <u>Operating grants</u></b>	<b>Net revenue and change in net position</b>
<b>Governmental Activities:</b>			
General fund	\$ 751,168	\$ 1,050,109	\$ 298,941
Household Hazardous Waste Program	2,491,328	3,274,320	782,992
Zero Waste Program	1,549,428	1,560,710	11,282
<b>Total governmental activities</b>	<b>\$ 4,791,924</b>	<b>\$ 5,885,139</b>	<b>1,093,215</b>
<b>General revenues</b>			
Investment earnings on change in fair value of investment pool			234,106
<b>Change in net position</b>			<b>1,327,321</b>
<b>Net position as of June 30, 2023, as previously reported</b>			<b>2,711,189</b>
<b>Error correction (Note H)</b>			<b>(330,747)</b>
<b>Net position as of June 30, 2023, as restated</b>			<b>2,380,442</b>
<b>Net position as of June 30, 2024</b>			<b>\$ 3,707,763</b>

The notes to the basic financial statements are an integral part of this statement.



**Marin County Hazardous and Solid Waste Joint Powers Authority**  
**Balance Sheet - Governmental Funds**

**June 30, 2024**

	<b>General Fund</b>	<b>Household Hazardous Waste (Special Revenue Fund)</b>	<b>Zero Waste (Special Revenue Fund)</b>	<b>Total</b>
<b>Assets</b>				
Cash and investments	\$ 2,435,616	\$ 1,781,502	\$ 1,078,394	\$ 5,295,512
Due from other governments	-	527,641	-	527,641
Total assets	<u>\$ 2,435,616</u>	<u>\$ 2,309,143</u>	<u>\$ 1,078,394</u>	<u>\$ 5,823,153</u>
<b>Liabilities</b>				
Accounts payable and accrued expenses	\$ 50,105	\$ 525,977	\$ 404,488	\$ 980,570
Unearned revenues	1,157,867	-	-	1,157,867
Total liabilities	<u>1,207,972</u>	<u>525,977</u>	<u>404,488</u>	<u>2,138,437</u>
<b>Fund balances</b>				
Restricted	-	1,783,166	673,906	2,457,072
Unassigned	1,227,644	-	-	1,227,644
<b>Total fund balance</b>	<u>1,227,644</u>	<u>1,783,166</u>	<u>673,906</u>	<u>3,684,716</u>
<b>Total liabilities and fund balances</b>	<u>\$ 2,435,616</u>	<u>\$ 2,309,143</u>	<u>\$ 1,078,394</u>	<u>\$ 5,823,153</u>
<b>Reconciliation of the Balance Sheet for Government Funds to the Statement of Net Position:</b>				
Total governmental fund balance				\$ 3,684,716
Amounts reported for governmental activities in the statement of net position are different because:				
Capital assets used in the government activities are not financial resources and therefore are not reported in the governmental funds				73,047
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds				(50,000)
Net position of governmental activities				<u>\$ 3,707,763</u>

The notes to the basic financial statements are an integral part of this statement.

**Marin County Hazardous and Solid Waste Joint Powers Authority**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Fiscal Year Ended June 30, 2024**

	<b>General Fund</b>	<b>Household Hazardous Waste (Special Revenue Fund)</b>	<b>Zero Waste (Special Revenue Fund)</b>	<b>Total</b>
<b>Revenues</b>				
Solid waste management fees	\$ 1,050,109	\$ 2,682,924	\$ 1,560,710	\$ 5,293,743
HHW revenue	-	527,641	-	527,641
Investment income (loss)	249,376	(24,566)	9,296	234,106
Operating grants - State of California	-	63,755	-	63,755
<b>Total revenues</b>	<b>1,299,485</b>	<b>3,249,754</b>	<b>1,570,006</b>	<b>6,119,245</b>
<b>Expenditures</b>				
Current:				
Services and supplies	280,865	2,183,754	1,166,205	3,630,824
Administration	344,837	257,574	382,285	984,696
Debt service:				
Principal	124,887	-	-	124,887
Interest	1,114	-	-	1,114
<b>Total expenditures</b>	<b>751,703</b>	<b>2,441,328</b>	<b>1,548,490</b>	<b>4,741,521</b>
<b>Excess revenues over expenditures</b>	<b>547,782</b>	<b>808,426</b>	<b>21,516</b>	<b>1,377,724</b>
<b>Fund balance, beginning, as previously reported</b>	<b>630,340</b>	<b>1,105,036</b>	<b>902,363</b>	<b>2,637,739</b>
<b>Error correction</b>	<b>49,522</b>	<b>(130,296)</b>	<b>(249,973)</b>	<b>(330,747)</b>
<b>Fund balance, beginning, as restated</b>	<b>679,862</b>	<b>974,740</b>	<b>652,390</b>	<b>2,306,992</b>
<b>Fund balance, ending</b>	<b>\$ 1,227,644</b>	<b>\$ 1,783,166</b>	<b>\$ 673,906</b>	<b>\$ 3,684,716</b>

The notes to the basic financial statements are an integral part of this statement.

**Marin County Hazardous and Solid Waste Joint Powers Authority**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**of Governmental Funds to the Statement of Activities**

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**Fiscal Year Ended June 30, 2024**

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Net change in governmental fund balances	\$ 1,377,724
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures, however, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation and amortization expense	
Depreciation and amortization expense	(125,290)
Debt proceeds provide current financial resources to government funds, but issuing debt increases long-term liabilities in the statement of net position. Payment of long-term payable is an expenditure in the governmental funds, the repayment reduces the long-term liabilities in the statement of net position.	
	124,887
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
	(50,000)
Change in net position	\$ 1,327,321

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The notes to the basic financial statements are an integral part of this statement.

**Year Ended June 30, 2024**

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**Note A.      Reporting Entity**

The Marin County Hazardous and Solid Waste Joint Powers Authority (the “Authority”) was formed under a joint powers agreement between the County of Marin and eleven cities and towns within Marin County. The purpose of the Authority is to administer and enforce hazardous waste and solid waste management plans, as mandated by California 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 staffing and other administrative services.

**Note B.      Summary of Significant Accounting Policies**

*Government-Wide and Fund Financial Statements*

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Authority.

The statement of activities demonstrates the degree to which the direct expenses of a given function or program is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or program. Program revenues include grants that are restricted to meeting operational or capital requirements of a particular function or program, as well as restricted investment income. Other revenues not properly included among program revenues are reported instead as general revenues.

*Measurement Focus, Basis of Accounting, and Financial Statement Presentation*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Revenues are considered available when they are collectible within the period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Authority considers revenues available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on long-term debt, including lease liabilities, as well as expenditures related to claims and judgments, and environmental obligations are recognized later based on specific accounting rules applicable to each, generally when payment is due. Capital asset acquisitions, including entering into contracts giving the Authority the right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

Year Ended June 30, 2024

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**Note B. Summary of Significant Accounting Policies (continued)**

*Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)*

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the Authority.

The Authority reports two types of governmental funds: the general fund and special revenue funds.

**General Fund:** This fund is established to account for resources used to finance the general services performed by the Authority. Revenues are primarily derived from solid waste management fees. The fund is charged with all costs of operating the Authority for which a separate fund has not been established.

**Special Revenue Funds:** These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The major funds in this category are Household Hazardous Waste (“HHW”) and Zero Waste.

*HHW Special Revenue Fund:* This fund is established to account for hazardous waste disposal primarily provided by Marin Sanitary Service and the Novato Sanitary District. This fund is primarily funded by solid waste management fees.

*Zero Waste Special Revenue Fund:* This fund is established to account for the program to reduce and eliminate waste and obtains its resources from solid waste management fees.

*Cash and Investments*

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 31 and GASB Statement No. 72, the Authority reports cash and investments at fair value on the balance sheet and recognizes the corresponding change in the fair value of investments in the year in which the change occurred.

*Capital Assets*

Capital assets owned by the Authority are recorded at cost, or if received in-kind, at estimated fair market value on the date received. The cost of normal repairs and maintenance are recorded as expenses. Improvements that add to the value or extend the life of assets are capitalized. Assets capitalized have an original cost of \$2,500 or more, and over one year of estimated useful life.

Depreciation expense is calculated using the straight-line method over estimated useful lives.

**Year Ended June 30, 2024**

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**Note B. Summary of Significant Accounting Policies (continued)**

*Budgets*

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, HHW, and Zero Waste. The budgetary basis is the modified accrual basis of accounting.

The Authority executive director may make transfers of appropriations within a fund. Transfers of appropriations between funds require the approval of the Board of Directors. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.

*Net Position*

Net position is classified into three components: 1) net investment in capital assets, 2) restricted, and 3) unrestricted. These classifications are defined as follows:

- Net investment in capital assets – This component of net position consists of capital assets, net of accumulated depreciation and reduced by outstanding balances of other debt that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position – This component of net position consists of net position with limits on its use that are imposed by outside parties or enabling legislation.
- Unrestricted net position – This component of net position consists of net position that does not meet the definitions of "restricted" or "invested in capital assets."

*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:

**Restricted:** This component consists of amounts with constraints placed on use by creditors, grantors, contributors or laws or other governments regulations; or restrictions imposed by law through constitutional provisions or enabling legislation.

**Unassigned:** The residual classification for the general fund and includes all amounts not contained in the other classifications. This amount is technically available for any purpose.

*Subscription-Based Information Technology Arrangements*

The Authority reports a subscription liability and an intangible right-to-use capital asset (known as the subscription asset) on the government-wide financial statements for a subscription-based information technology arrangement (SBITA).

Year Ended June 30, 2024

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**Note B. Summary of Significant Accounting Policies (continued)**

*Subscription-Based Information Technology Arrangements (continued)*

At the commencement of a SBITA, the Authority initially measures the subscription liability at the present value of payments expected to be made during the SBITA term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at or before the SBITA commencement date, plus certain initial direct costs, including development costs. Subsequently, the subscription asset is amortized on a straight-line basis over the SBITA term.

Key estimates and judgments related to SBITAs include how the Authority determines (1) the discount rate it uses to discount the expected SBITA payments to present value, (2) SBITA term, and (3) subscription payments.

- The Authority uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the Authority generally uses its estimated incremental borrowing rate as the discount rate for SBITAs.
- The SBITA term includes the noncancellable period of the SBITA and any extensions that are deemed certain to be exercised. Subscription payments included in the measurement of the subscription liability are composed of fixed payments to the SBITA vendor.

The Authority monitors changes in circumstances that would require a remeasurement of its SBITAs and will remeasure subscription assets and liabilities if certain changes occur that are expected to significantly affect the amount of the subscription liabilities.

Subscription assets are reported with other capital assets and subscription liabilities are reported with long term liabilities on the statement of net position.

*Solid Waste Management Fees*

The Authority is primarily funded by a solid waste management fee imposed on solid waste haulers and facilities for solid waste originating in Unincorporated Marin County, cities and towns in the County or deposited at a solid waste facility or in the County's landfill. The solid waste management fee is allocated annually to solid waste haulers and facilities based on the number of tons handled by each.

*Use of Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

**Year Ended June 30, 2024**

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**Note C.      Cash and Investments**

Cash and investments are comprised of cash pooled with the Marin County Treasury Pool (the County Pool), an external investment pool. 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.

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 ("Treasurer").

The County's 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 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*

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, one of the ways that the County manages its exposure to interest rate risk is by limiting the weighted average maturity of the County Pool to 540 days, or 1.5 years. 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. As of June 30, 2024, the County Pool has a weighted average maturity of 252 days.

*Custodial Credit Risk*

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of government investment pools (such as the County Pool).

*Concentration of Credit Risk*

The investment policy of the County contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. For a listing of investments in any one issuer (other than U.S. Treasury securities, mutual funds, or external investment pools) that represent 5% or more of the County's total investments, refer to the County of Marin Monthly Report of County, Schools and Districts Investments as of June 30, 2024.



**Year Ended June 30, 2024**

**Note C. Cash and Investments (continued)**

*Fair Value Measurements*

The Authority categorized its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All funds are invested in the County Pool. The Authority has a recurring fair value measurement for its investment in the County Pool of \$5,295,512 as of June 30, 2024, which is valued using significant other observable inputs (Level 2).

**Note D. Capital Assets**

Capital asset activity for the year ended June 30, 2024, was as follows:

	<b>Balance</b>		<b>Balance</b>
	<b>June 30, 2023</b>	<b>Increases</b>	<b>June 30, 2024</b>
Depreciable capital assets:			
Vehicle	\$ 28,131	\$ -	\$ 28,131
Right-of-use SBITA assets	321,411	-	321,411
Less accumulated depreciation:			
Vehicle	(27,193)	(938)	(28,131)
Right-of-use SBITA assets	(124,012)	(124,352)	(248,364)
Depreciable capital assets, net	<u>\$ 198,337</u>	<u>\$ (125,290)</u>	<u>\$ 73,047</u>

**Note E. 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 with a deductible of \$1,000.

**Note F. Related Party Transactions**

The County is a member of the Authority. The County Public Works Department provided staffing and other administrative services for the Authority in the amount of \$984,696 for the fiscal year ended June 30, 2024.

The Authority made payments to various members for grants administered by the Authority in the amount of approximately \$37,000 during the year ended June 30, 2024.

**Marin County Hazardous and Solid Waste Joint Powers Authority**  
**Notes to the Basic Financial Statements**

**Year Ended June 30, 2024**

**Note G. Commitments**

The Authority has the following commitments over the next 12 months as of June 30, 2024:

Contractor	Purpose	Amount
County of Marin	Staffing and administrative services	\$ 1,489,194
Various contractors	Professional services	192,500
		\$ 1,681,694

**Note H. Correction of an Error in Previously Issued Financial Statements**

During the fiscal year ended June 30, 2024, the Authority identified that expenses related to contract staff and other vendors were not reported in the prior year. As a result, expenses were understated by \$330,747 for the fiscal year ended June 30, 2023. In addition, the Authority determined that an expense was erroneously reported twice during the same period. The effect of correcting these errors is reflected in the table below.

*Adjustments to and Restatements of Beginning Balances*

During the fiscal year ended June 30, 2024, an error correction resulted in adjustments to and restatements of beginning net position and fund net position, as follows:

	Reporting Units Affected By Adjustments to and Restatements of Beginning Balances			
	Funds			Government-Wide
	General Fund	HHW	Zero Waste	Governmental activities
<b>6/30/2023, as previously reported</b>	\$ 630,340	\$ 1,105,036	\$ 902,363	\$ 2,711,189
Error correction	49,522	(130,296)	(249,973)	(330,747)
<b>6/30/2023, as restated</b>	\$ 679,862	\$ 974,740	\$ 652,390	\$ 2,380,442

**Required Supplementary Information**

**Marin County Hazardous and Solid Waste Joint Powers Authority**  
**Budgetary Comparison Schedule**  
**General Fund**

**Fiscal Year Ended June 30, 2024**

	<u>Original and final budget</u>	<u>Actual</u>	<u>Variance over (under)</u>
<b>Revenues</b>			
Solid waste management	\$ 1,050,109	\$ 1,050,109	\$ -
Investment income	500	249,376	248,876
<b>Total revenues</b>	<u>1,050,609</u>	<u>1,299,485</u>	<u>248,876</u>
<b>Expenditures</b>			
Contract staff and support	<u>621,743</u>	<u>344,837</u>	<u>(276,906)</u>
<b>Services and supplies</b>			
SB 1383 software subscription - and debt service	150,000	135,900	(14,100)
Procurement of organic waste products	200,000	82,638	(117,362)
Toxic away day events	-	57,607	57,607
SB 1383 consulting	25,000	44,960	19,960
Accounting and audit fees	25,000	33,500	8,500
Insurance	35,000	21,082	(13,918)
Rent	16,941	16,941	-
Legal	5,000	4,866	(134)
Training and professional development	1,500	2,976	1,476
Reporting software	-	2,908	2,908
Professional memberships	-	1,210	1,210
Maintenance	-	945	945
Food	-	760	760
Advertising and marketing	-	275	275
Supplies and reproduction	1,200	210	(990)
Mileage and routine travel	<u>618</u>	<u>88</u>	<u>(530)</u>
<b>Total services and supplies</b>	<u>460,259</u>	<u>406,866</u>	<u>(53,393)</u>
<b>Total expenditures</b>	<u>1,082,002</u>	<u>751,703</u>	<u>(330,299)</u>
<b>Excess (deficit) of revenues over (under) expenditures</b>	<u>\$ (31,393)</u>	547,782	<u>\$ 579,175</u>
<b>Fund balance as of June 30, 2023, as restated (see Note H)</b>		<u>679,862</u>	
<b>Fund balance as of June 30, 2024</b>		<u>\$ 1,227,644</u>	

**Marin County Hazardous and Solid Waste Joint Powers Authority**  
**Budgetary Comparison Schedule**  
**Household Hazardous Waste Program - Special Revenue Fund**

**Fiscal Year Ended June 30, 2024**

	<u>Original and final budget</u>	<u>Actual</u>	<u>Variance over (under)</u>
<b>Revenues</b>			
Solid waste management	\$ 2,682,924	\$ 2,682,924	\$ -
HHW revenue	-	527,641	527,641
State aid - Oil Payment Program	65,000	63,755	(1,245)
Investment income (loss)	2,000	(24,566)	(26,566)
<b>Total revenues</b>	<u>2,749,924</u>	<u>3,249,754</u>	<u>499,830</u>
<b>Expenditures</b>			
Contract staff and support	<u>298,046</u>	<u>257,574</u>	<u>(40,472)</u>
<b>Services and supplies</b>			
Facility operations	1,909,272	1,797,259	(112,013)
Bulb and battery program	175,000	151,441	(23,559)
Sharps and needles program	89,838	89,838	-
Oil Payment Program	65,000	68,539	3,539
NSD HHW fund fee reimbursement	37,130	37,130	-
Toxic away day events	75,000	23,218	(51,782)
HHW program review and agreement revision	50,000	4,030	(45,970)
Reporting software	-	3,600	3,600
Supplies and reproduction	-	3,532	3,532
Legal	5,000	2,827	(2,173)
Training, conference and professional memberships	-	1,220	1,220
Advertising and marketing	-	1,120	1,120
<b>Total services and supplies</b>	<u>2,406,240</u>	<u>2,183,754</u>	<u>(224,826)</u>
<b>Total expenditures</b>	<u>2,704,286</u>	<u>2,441,328</u>	<u>(265,298)</u>
<b>Excess of revenues over expenditures</b>	<u>\$ 45,638</u>	<u>808,426</u>	<u>\$ 765,128</u>
<b>Fund balance as of June 30, 2023, as restated (see Note H)</b>		<u>974,740</u>	
<b>Fund balance as of June 30, 2024</b>		<u>\$ 1,783,166</u>	

**Marin County Hazardous and Solid Waste Joint Powers Authority**  
**Budgetary Comparison Schedule**  
**Zero Waste Program - Special Revenue Fund**

**Fiscal Year Ended June 30, 2024**

	<u>Original and final budget</u>	<u>Actual</u>	<u>Variance over (under)</u>
<b>Revenues</b>			
Solid waste management	\$ 1,560,709	\$ 1,560,710	\$ 1
Investment income	<u>1,000</u>	<u>9,296</u>	<u>8,296</u>
<b>Total revenues</b>	<u>1,561,709</u>	<u>1,570,006</u>	<u>8,297</u>
<b>Expenditures</b>			
Contract staff and support	<u>422,561</u>	<u>382,285</u>	<u>(40,276)</u>
<b>Services and supplies</b>			
Zero waste program reimbursement fund	450,000	366,130	(83,870)
Zero waste school program	380,000	358,556	(21,444)
Information and outreach campaign	250,000	219,414	(30,586)
Edible food donation support	100,000	99,843	(157)
Supplies and reproduction	-	34,367	34,367
Reporting software	-	28,044	28,044
Member agency and community support	60,000	22,918	(37,082)
Construction and demolition program implementation	15,000	14,993	(7)
State, regional and local "wasteshed" partnership	15,000	13,043	(1,957)
Training, conference and professional memberships	15,000	8,806	(6,194)
Advertising and marketing	-	91	91
Legal	1,000	-	(1,000)
Truck	<u>4,000</u>	<u>-</u>	<u>(4,000)</u>
<b>Total services and supplies</b>	1,290,000	1,166,205	(123,795)
<b>Total expenditures</b>	<u>1,712,561</u>	<u>1,548,490</u>	<u>(164,071)</u>
<b>Excess (deficit) of revenues over (under) expenditures</b>	<u>\$ (150,852)</u>	21,516	<u>\$ 172,368</u>
<b>Fund balance as of June 30, 2023, as restated (see Note H)</b>		<u>652,390</u>	
<b>Fund balance as of June 30, 2024</b>		<u>\$ 673,906</u>	

May 2, 2025

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

In planning and performing our audit of the financial statements of Marin County Hazardous and Solid Waste Joint Powers Authority (the “Authority”) as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority’s internal control over financial reporting (“internal control”) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might material weaknesses or significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be 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 deficiency in design exists when (a) a control necessary to meet the control objective is missing, or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

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

## 1. Cutoff and Recording of Liabilities

**Observation:** During our audit of the fiscal year ended June 30, 2024, we found that the Authority does not have a reliable process in place to ensure that all expenses and obligations are recorded in the correct fiscal year. Specifically, expenses totaling \$403,165 that should have been recorded in the prior year (2022–2023) were instead recorded in the current year.

This issue was also noted in the 2023 audit as “Unrecorded Liabilities” and was included in the “Report to the Board of Directors” dated April 24, 2024.

**Recommendation:** We recommend that management implement a stronger system of internal controls to ensure all expenses are recorded in the appropriate fiscal year. Specifically, we suggest the following actions:

1. **Review Cutoff Procedures:** Establish a formal process for identifying and reviewing obligations incurred near year-end to ensure they are properly accrued, even if invoices have not yet been received. This should include reviewing invoices received after year-end to determine whether they relate to goods or services provided before the fiscal year-end and should be recorded in the prior period.
2. **Improve Communication:** Strengthen communication between departments that order goods or services and the accounting team, especially regarding items received or services completed near year-end.
3. **Implement Detailed Documentation:** Maintain supporting documents—such as contracts, delivery receipts, or service confirmations—that clearly show when goods were received or services were provided, to help ensure expenses are recorded accurately and timely.

## 2. Improper Recognition of Grant Revenue

**Observation:** During our audit of the fiscal year ended June 30, 2024, we observed that the Authority recognized grant revenue before it had been earned, in violation of the eligibility requirements under GASB revenue recognition standards. The related grant agreement included provisions specifying that certain eligibility criteria—such as time requirements and allowable use of funds—must be met before revenue could be recognized.

Specifically, the Authority recognized grant revenue in the amount of \$1,157,867 related to the SB 1383 Local Assistance Grant Program during the fiscal year, despite not meeting the eligibility requirements outlined in the agreement. As a result, revenue was overstated as of year-end.

**Recommendation:** We recommend that management strengthen internal controls over grant accounting and revenue recognition to ensure compliance with the terms of grant agreements and Governmental Accounting Standards Board (GASB) guidance, specifically for non-exchange transactions. We suggest the following actions:

1. **Review Grant Agreements Thoroughly:** Ensure that accounting personnel review and understand all relevant provisions of grant agreements, particularly those related to eligibility requirements and time restrictions.
2. **Apply GASB Revenue Recognition Criteria:** Implement procedures to ensure that revenue from non-exchange transactions such as grants is only recognized when all applicable eligibility requirements have been met, including time, purpose, and contingency requirements.
3. **Improve Monitoring and Reconciliation:** Establish a process for regularly monitoring compliance with grant terms and maintaining clear documentation demonstrating that all eligibility conditions have been satisfied prior to recognizing revenue.
4. **Training and Guidance:** Provide training to finance and program staff responsible for managing grants to ensure they understand GASB revenue recognition principles and the specific compliance requirements of each grant.



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 deficiencies in the Authority's internal control to be significant deficiencies:

## **1. Accounting Records**

**Observation:** The current expenditure groupings in MUNIS do not align with the structure used in the annual budgeting process, which limits management's ability to effectively monitor budget compliance. During our engagement, we noted that management was unable to efficiently provide the required budget-to-actual schedules needed for the financial statements.

This deficiency was also identified during the 2023 audit and included in the "Report to the Board of Directors" dated April 24, 2024.

**Recommendation:** We recommend that management revise the expenditure coding in MUNIS to align with the categories used in the annual budget. Alternatively, management should develop a supplemental process that facilitates easy and accurate comparison between MUNIS expenditure data and the adopted budget.

## **2. Unrecorded Prior Year Adjustments**

**Observation:** We noted that audit adjustments from the fiscal year 2022–2023 were not recorded in the general ledger as of the date of our current year procedures. These adjustments are necessary to ensure the accuracy of the beginning balances and financial reporting going forward.

This deficiency was also identified during the 2023 audit and included in the "Report to the Board of Directors" dated April 24, 2024.

**Recommendation:** We recommend that management ensure all audit adjustments are recorded in the general ledger on a timely basis once they are communicated by the external auditors.

**Management's response:** "Management appreciates the opportunity to respond to the audit findings for the fiscal year ended June 30, 2024. We acknowledge the importance of the issues identified and are committed to strengthening our internal controls, improving the accuracy of financial reporting, and ensuring compliance with applicable accounting standards.

We recognize the current limitations in our MUNIS expenditure coding structure and how they impact our ability to monitor budget compliance. We are exploring options to revise the coding to better align with the structure used in our annual budgeting process. In the interim, we will implement a supplemental reporting process that allows for accurate and efficient reconciliation between MUNIS data and the adopted budget.

With regard to the unrecorded prior year audit adjustments, we acknowledge that these should have been posted in a timely manner to ensure the accuracy of beginning balances. We are implementing new procedures to ensure that all audit adjustments provided by external auditors are reviewed and recorded promptly in the general ledger.

We also acknowledge the finding related to the premature recognition of grant revenue under the SB 1383 Local Assistance Grant Program. This issue resulted from a misinterpretation of the grant's eligibility requirements. To address this, we will strengthen internal controls by ensuring grant agreements are thoroughly reviewed, establishing procedures to verify that all eligibility criteria are met before revenue is recognized, maintaining clear documentation, and providing training to staff on applicable GASB guidance.

Regarding the recording of liabilities, we agree that improvements are needed to ensure expenses are properly recorded in the correct fiscal year. We are implementing a formal cutoff review process, enhancing communication between departments and accounting staff, and requiring supporting documentation such as contracts and service confirmations to ensure accurate accruals.

Management takes these findings seriously and is actively working to address each of them through improved processes, strengthened communication, and enhanced training. We are committed to ensuring these corrective actions are fully implemented and will continue to monitor progress to support accurate and compliant financial reporting going forward."

Management's response to the internal control deficiencies identified in our audit were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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

*Kosmatka, Donnelly & Co., LLP*

**Kosmatka Donnelly & Co. LLP**

Marin County Hazardous and  
Solid Waste Joint Powers Authority

Report to the Board of Directors

May 15, 2025

**KOSMATKA DONNELLY & CO., LLP**

# Introduction

- Kellin Gilbert, CPA
  - Audit Partner
- Brett Bradford, CPA
  - Quality Control Report Reviewer
- Sarah Owen, CPA
  - Supervisor

## Transition to Kosmatka Donnelly & Co., LLP

- As of January 2025, Pienti & Brinker LLP has joined practices with Kosmatka Donnelly & Co., LLP (dba, KDP Certified Public Accountants, LLP). We are officially revealing our new unified name, Sorren CPAs, in May 2025.
- By combining resources with the strategic merger, we can make even greater investments in technology as well as our greatest assets, our people and clients.
- No changes to staffing, costs or timing of the services we provide to Zero Waste Marin.

# The 2024 Engagement

- Kosmatka Donnelly & Co., LLP was engaged to opine on if the Marin County Hazardous and Solid Waste Joint Powers Authority financial statements were free of material misstatement.
- The audit was completed and the financial statements were issued in early May.
- We reported:
  - An unmodified opinion

# Audit of the fiscal year ended June 30, 2024

## Financial Statements

### Relative Roles & Responsibilities

- **Management** is responsible for all operational decisions, preparing the financial statements, all footnote disclosures, and for establishing a system of internal control
- **Auditor** is responsible for auditing the Financial Statements in accordance with GAAS
  - Considering risks of material misstatement in the Financial Statements – Inherent risk
  - Considering internal controls relevant to the Financial Statements – Control risk
  - Performing tests of year-end balances based on risk assessment
  - Evaluating adequacy of disclosures

## Focus of the 2024 Audit

<b>Significant areas of focus:</b>	<b>Percent of effort:</b>
• Evaluation of accounting processes and planning	20%
• Grant revenue recognition and accounts receivable	15%
• Procedures to ensure completeness of liabilities	20%
• Other tests of transactions and year end balances	15%
• Financial statement presentation and disclosure	30%



# Required Communications

## **Accounting Policies and Practices**

- There were no significant changes to existing accounting policies during the year.
- The Authority adopted Government Accounting Standards Board (“GASB”) statement No. 100. The implementation of the new standard did not have a material impact on the basic financial statements.

# Required Communications

## **Observations About the Audit Process**

- We did not identify any significant unusual transactions or have any disagreements with management about the scope of the audit or significant disclosures to be included in the financial statements.
- We did not encounter any difficulties in dealing with Management during the course of our audit nor did we communicate with management about any significant issues arising from the audit that would need to be communicated to the Board.

# Required Communications

## Internal Control Matters

During the audit we identified the following four items as internal control deficiencies:

- Material weakness
  - Cutoff and Recording of Liabilities
  - Improper Recognition of Grant Revenue
- Significant deficiency
  - Accounting Records – expenditure groupings in MUNIS does not facilitate tracking compliance with budgets
  - Unrecorded Prior Year Adjustments

# Questions?

- Kellin Gilbert: 707-577-1511
  - Kgilbert@pbllp.com
- Sarah Owen: 707-559-7314
  - Sowen@pbllp.com

# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

**Belvedere**

Date: May 15, 2025

**Corte Madera**

To: JPA Board of Directors

From: Kimberly Scheibly, Executive Director

**County of Marin**

Re: Proposed Budget for Fiscal Year 2025-2026 (FY 25-26)

**Fairfax**

Attached is the proposed FY 2025–26 Budget for the Marin County Hazardous and Solid Waste Management Joint Powers Authority (Attachment 1) and draft Integrated Waste Management (IWM) Assessments (Attachment 2). In previous years, the budget structure used by the JPA did not align with the expenditure categories in Munis, the County's financial reporting system. To improve consistency and enhance budget monitoring, staff have been working in phases to reformat the JPA's budgeting process. This effort is expected to be completed in the upcoming fiscal year. The proposed budget reflects input and recommendations from the Budget Subcommittee.

**Larkspur**

**Mill Valley**

**Novato**

## **Background**

**Ross**

The JPA uses a specific method, set in 1996, to calculate how much each of the haulers and facilities are required to pay. These payments are called Integrated Waste Management Assessments. This money funds the majority of the JPA's programs. The amount of money assessed is based on the tons of materials sent to the landfill by each company. These numbers are updated every two years. The FY 25/26 assessments were calculated using calendar year 2023 data.

**San Anselmo**

**San Rafael**

**Sausalito**

**Tiburon**

The assessments that fund the JPA are levied on Marin Sanitary Service, Recology Novato, Recology Sonoma Marin, Mill Valley Refuse Service and Bay Cities Refuse Service (franchised haulers) and Redwood Landfill, Marin Resource Recovery Center, and the Marin Sanitary Transfer Station (solid waste facilities). Franchised haulers usually pass on these costs to customers through their normal rate-setting process. Waste facilities may also choose to adjust what they charge based on these costs.

Most of what customers pay on their solid waste bills goes toward collecting, sorting, and disposing of garbage, recycling, and compost. The prices for services are set by the jurisdiction that oversees the franchise agreements with each hauler, not by the JPA. It is also important to note that the JPA is not funded by general funds from any Member Agency, nor is there any assessment imposed directly on Member Agencies.

# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

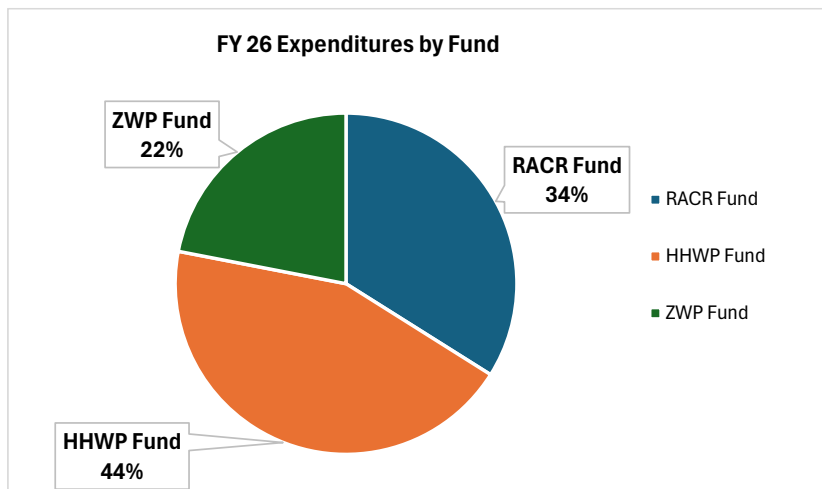
## JPA Budget Structure

The JPA's budget is organized into three distinct funds. Participation is mandatory for the RACR fund and is optional for HHWP and ZWMP. Below is a summary of the 3 Funds and participation.

Fund	Fund Code	Who Participates?
Regulatory Administration & Compliance Reporting Fund (RACR)	80218601	All Member Agencies (Required)
Household Hazardous Waste Programs Fund (HHWP)	80228601	Optional (Novato does not participate)
Zero Waste Programs Fund (ZWP)	80238601	Optional (All Members currently participate)

The proposed FY25/26 Budget and percentage of expenditures by fund are shown below.

Proposed FY 25/26 Budget				
	RACR Fund	HHW Fund	ZWP Fund	Total
Expenses	\$2,056,894	\$2,672,229	\$1,330,500	\$6,059,623
Contingency	\$205,689	\$267,223	\$66,525	\$539,437
<b>Revenue Requirement</b>	<b>\$2,262,584</b>	<b>\$2,939,452</b>	<b>\$1,397,025</b>	<b>\$6,599,061</b>
Interest	\$1,000	\$2,000	\$1,000	\$4,000
CalRecycle Grants	\$275,000	\$125,500	\$292,548	\$693,048
Assessments	\$1,786,584	\$2,611,952	\$1,038,477	\$5,437,013
Carry Over	\$200,000	\$200,000	\$65,000	\$465,000
<b>Revenue</b>	<b>\$2,262,584</b>	<b>\$2,939,452</b>	<b>\$1,397,025</b>	<b>\$6,599,061</b>



# 6

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

A summary of the major changes to the FY25/26 budget is presented below.

<b>Expenses</b>	<b>Description of change</b>	<b>Amt. Change</b>	<b>% Change</b>
Salaries & Wages-Perm Employees	Staff will be fully dedicated to ZWM and will no longer be allocated between DPW WM and ZWM. Most labor costs will be recorded in the RACR Fund going forward. As only a portion of staff time is dedicated to the HHW Facility, only this time is now recorded in the HHW Fund.	\$2,799	0.19%
RACR Fund	Budget adjusted to include all salaries except allocated HHW.	\$(179,053)	-8%
HHW Programs Fund	Budget adjusted to remove all but 35% salaries from this fund. Decreases in PSC including facility operation costs, and giveaways. Average actual costs ~\$2.5 million	\$(287,604)	-10%
Zero Waste Programs Fund	Budget adjusted to remove salaries from this fund. Increases in School program funding and advertising & marketing. Average actual costs ~\$1.3 million	\$60,500	5%
RACR Fund Contingency	No change. Remains at 10%.	\$(17,905)	-8%
HHW Programs Fund Contingency	Decreased from 20% to 10%. Set up special reserve fund for HHW Facility Closure and one-time expenditures.	\$(633,435)	-70%
Zero Waste Programs Fund Contingency	Decreased from 10% to 5%	\$(60,475)	-48%

# 6

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

Fund	Revenues	Amt. Change	% Change
RACR Fund	Local Assistance grant	\$(80,000)	-23%
	Integrated Waste Management Assessment	\$1,311,333	276%
	Carry Over	\$(462,688)	-70%
HHW Fund	Motor Oil and Marin Flare grants	\$(38,009)	-23%
	Integrated Waste Management Assessment	\$(16,435)	-0.63%
	Carry Over	\$(1,082,129)	-84.40%
Zero Waste Fund	Local Assistance grant	\$61,825	26.80%
	Integrated Waste Management Assessment	\$(18,102)	-1.71%
	Carry Over	\$(793,767)	-92.43%

The JPA's historical budget projection spreadsheet calculates carryover using a combination of prior-year fund balances from the audit, budgeted revenues and expenditures, and actual revenues and expenditures. However, because the fiscal year budget is adopted in May while the County's financial system (Munis) does not formally close until mid-August, many year-end transactions are not captured at the time the budget is set. This timing gap has resulted in inaccurate carryover estimates, which in turn impact the IWM Assessments. To address this issue, staff recommend that the Board formally approve the Assessments at the August or September meeting, when fund balances and unspent funds are fully known and can be accurately incorporated into the assessment calculations. For this reason, the budget proposed as conservative carryforward amounts.

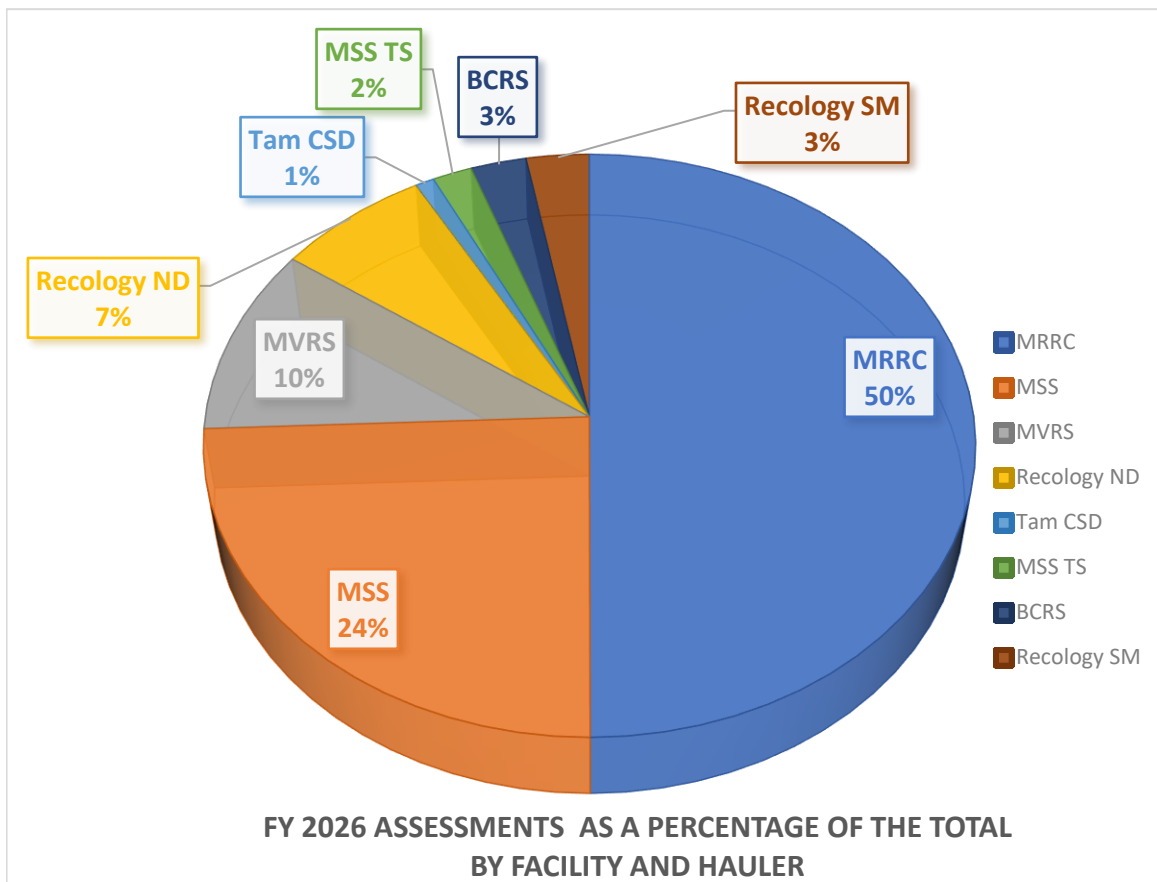
Budget	Proposed FY 25/26	Approved FY 24/25	Approved FY23/24
Expenses	\$ 6,059,624	\$ 6,269,840	\$ 5,498,851
Contingency	\$ 539,437	\$ 1,447,493	\$ 979,885
Total	\$ 6,599,061	\$ 7,717,333	\$ 6,478,736
Interest and Grants	\$ 697,048	\$ 753,233	\$ 68,500
IWM Assessments	\$ 5,437,013	\$ 4,160,517	\$ 5,293,742
Carry Over	\$ 465,000	\$ 2,803,584	\$ 1,116,494
Revenue Requirement	\$ 6,599,061	\$ 7,717,333	\$ 6,478,736



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

Hauler/Facility	Projected Assessment FY25/26
Bay Cities Refuse Service (BCRS)	\$ 73,193
Marin Sanitary Service (MSS)	\$ 694,172
Mill Valley Refuse Service (MVRS)	\$ 297,147
Recology Novato Disposal (Recology ND)	\$ 200,990
Recology Sonoma Marin (Recology SM)	\$ 82,545
Tamalpais Community Services District (Tam CSD)	\$ 24,532
Redwood Landfill	\$ 2,589,998
Marin Resource Recovery Center (MRRC)	\$ 1,422,625
Marin Sanitary Service Transfer Station (MSS TS)	\$ 51,812
	<b>\$ 5,437,013</b>

Assessments from Redwood Landfill and Marin Resource Recovery Center together account for over 70% of the total assessments. The chart below illustrates the breakdown in assessment paid by the haulers and facilities as a percentage of the total IWM Assessment revenue requirement.



# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

## FUND OVERVIEW

**Regulatory, Administration, Compliance, & Reporting (RACR) Fund** (80218601) is an unrestricted fund and serves as the General Fund for accounting purposes. Expenditures for day-to-day operations and overall administration of programs would be included in this fund. The following expense categories are included in this fund.

Salaries & Wages-Perm Employees
Administrative Overhead
Clothing & Personal Protective Equipment
Meals for meetings/trainings (according to County rules)
Insurance-General Liability
Professional Memberships & Sponsorships
Procurement of Recycled Organic Products
Office Supplies
Vendor/Consultant Contracts
Legal Services
Taxes & Assessments
Professional Accounting Services
Rent/Leases
Reporting Software & Other Cloud based Subscriptions
Education & Training-Professional Development
Mileage Reimbursement
Vehicle Maintenance

Proposed Regulatory & Compliance expenditures for FY 24-25 account for approximately 34% of JPA expenditures.

### **Regulatory and Legislative Compliance & Reporting**

- SB 1383 implementation, monitoring, enforcement, and reporting.
- Other mandatory regional reporting for the Electronic Annual Report.
- **Administrative Requirements of Public Agencies**
  - Conducting the annual agency Audit.
  - Rent and Insurance.
  - Legal Consultation.
- **SB 1383 Reporting Software & Compost/Mulch Purchases**
  - SB1383 Cloud-based Reporting Database Software.
  - Procurement of Recovered Organic Waste Products (compost & mulch) for the Member Agencies.

## 6

# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

**Household Hazardous Waste Programs Fund (80228601) is a restricted fund.** Expenditures for day-to-day operations and overall administration of all HHW programs would be included in this fund. The following expense categories are included in this fund.

Salaries & Wages-Perm Employees
Administrative Overhead
Clothing & Personal Protective Equipment
Misc Expenses
Printing & Mailing
Vendor/Consultant Contracts
Advertising & Marketing
Legal Services
HHW Facility Operations & Oversight
Audit of Facility Financial Records
Minor Equipment-Giveaways
Education & Training-Professional Development

Ongoing and proposed HHW Program activities and the fiscal and operational oversight of the Marin Household Hazardous Waste Facility (MHHWF) accounts for 44% of proposed JPA expenditures. Most of the proposed budget is for the Facility oversight & operation (63%).

- **Contract for Operation of the Permanent Household Hazardous Waste Facility**
  - Marin Recycling & Resource Recovery Association (MRRRA) has managed the operation of the Marin HHW Facility safely, efficiently and in a cost-effective manner since the mid-1990s and is the only facility south of Novato that can manage the volume of wastes they collect and dispose of.
  - A new agreement is in negotiation and will be approved at the June Board Meeting.
- **Household Hazardous Waste Programs**
  - **“Toxic Away Days”** for remote areas of West Marin.

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

- **Bulb & Battery Drop-off Program**, operated via a subcontractor, is a popular program that provides convenient collection locations for the community to recycle bulbs and batteries that can contain mercury and other heavy metals.
- The **State of California Oil Payment Program for Marin**, operated via a subcontractor, to provide promotion of proper motor oil and filter handling, bilingual outreach & education, certification of oil recycling centers in the County, and bilge pad absorbent distribution and collection at marinas. This program includes a significant Spanish language outreach component and leveraging of grant funds to also help promote general zero waste outreach and hazardous waste education. Storm drain markers are also provided to the Member Agencies.
- The **Sharps Collection Program** which is operated by the County's Environmental Health Division.
- **The Marin Flares Program** is paid for through a grant from CalRecycle. This will be the third year of events and they are extremely popular with the community.
- **The Solar Panel Pilot Program**. There are currently no options for residents of Marin County to properly dispose or recycle their solar panels once they have reached their end-of-life. This pilot is in its second year. We continue to explore options for safe and cost-effective reuse-recycling options of these materials.

**The Zero Waste Programs Fund** (80238601) is a restricted fund. Expenditures for day-to-day operations of all Zero Waste programs and community and jurisdiction support would be included in this fund.

Salaries & Wages-Perm Employees
Administrative Overhead
Edible Food Donation Support
Printing & Mailing
Vendor/Consultant Contracts
Trade/ General Services Vendor Contracts
Translation Services
Advertising & Marketing
Minor Equipment-Giveaways

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

Ongoing and proposed Zero Waste activities account for 31% of proposed JPA expenditures. Staff salaries account for 32% of the budget expenditure. The other 68% of expenses are for program administration. Highlights for the FY 25/26 programs are listed below.

- **The Zero Waste Schools Program**
  - Waste diversion programs & education in partnership with MCOE, school districts, haulers, custodians, parents, unions, and students. There are two contractors included in this program SEI (Strategic Energy Innovations) and Trash Bin Cleaners
- **Advertising, Marketing, Information & Education Program**
  - Educational campaigns to Marin citizens through various media sources including buses and bus pads, television, Internet, and social media.
  - Maintaining and updating [www.zerowastemarin.org](http://www.zerowastemarin.org) and the associated recycling guide database. Graphic design, printing, mailing and downloadable resources. This includes contracts for Advertising, marketing and strategic communications planning, graphic design, and translation services for bilingual education support.
- **New Program Development**
  - This is a new category for the Board to consider and fund pilot projects for possible implementation as continued programs.
- **The Construction and Demolition Program**
  - Construction & Demolition outreach & education for Member Agencies, building inspectors and the public with implementation of Construction & Demolition Programs as required by Cal Green and MWEL0.
  - Self-haulers education & outreach regarding compliance with laws. This includes one contract for program development and support.
- **Member Agency, Community, Businesses and School Support and Compliance.**
  - ZWM provides support for Member Agency and Community Organizations through waste reduction education and reusable merchandise like kitchen compost pails, tote bags, water bottles, and utensils to replace single use items.
  - Businesses and Schools are provided the tools to be compliant with state mandates in the form of waste sorting equipment, signs, labels, and educational materials.
- **General Outreach & Education**
  - Zero Waste Marin staff field recycling, composting and waste diversion questions from the community, provide direct outreach through tabling activities, in-person consultations, presentations to businesses, business groups, HOAs, farmers markets and events throughout the county.

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

### **RECOMMENDATION**

1. Adopt a Motion to approve the Proposed FY 25-26 Budget or provide specific direction to Staff on any desired changes.
2. Adopt a Motion to approve establish hauler/facility Integrated Waste Management Assessments Planning & Implementation of Programs.

### **FISCAL IMPACT**

Assessment fees for the haulers and facilities will increase. These are partially offset by the revenue received from grants and carryover. The franchised haulers may pass along these savings to their customers as prescribed in the rate setting methodology section of the franchise agreements. The facility operators may choose to pass on these savings to the customers who use their facilities.

### **EQUITY IMPACT**

Zero Waste Marin is working on behalf of all cities, towns, and the unincorporated areas of Marin County to provide continuous outreach, education, and support of zero waste efforts and compliance with regulations. The JPA now has two fulltime bilingual staff dedicated to ZWM.

### **Attachment**

1. Marin County Hazardous and Solid Waste Management Joint Powers Authority FY 25-26 Budget
2. Draft ZWM FY25/26 Integrated Waste Management Assessments

**6**  
**MARIN COUNTY HAZARDOUS AND SOLID WASTE  
MANAGEMENT JOINT POWERS AUTHORITY**

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

Motion (First): \_\_\_\_\_ Second: \_\_\_\_\_

Ayes: \_\_\_\_\_  
\_\_\_\_\_

Noes: \_\_\_\_\_  
\_\_\_\_\_

Abstentions: \_\_\_\_\_

Absent: \_\_\_\_\_  
\_\_\_\_\_

**Regulatory, Administration, Compliance Reporting (RACR)**  
**Fund 8021 Org 80218601 FY25/26 Budget**

Object	Description	FY25 Approved	FY25 Est. Expenditures	FY26 Proposed	Variance	Narrative
521220	Clothing & PPE	\$ 2,500	\$ 150	\$ 500	\$ (2,000)	Clothing for ZWM public events
521410	Food for Workshops/Trainings	\$ 2,500	\$ 500	\$ 1,000	\$ (1,500)	For Board and Staff workshops
521615	General Liability Insurance	\$ 35,000	\$ 27,796	\$ 33,355	\$ (1,645)	Insurance for JPA
521810	Vehicle Maintenance	\$ 4,000	\$ 3,500	\$ 4,000	\$ -	Reimbursement to County for maintaining ZWM vehicle
522210	Professional Memberships & Sponsorships	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	Professional Memberships and Sponsorships of Waste Advocacy Organizations
522410	Office Supplies	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	Purchased through County Green Procurement
522510	Professional Service Contracts	\$ 495,000	\$ 455,000	\$ 355,000	\$ (140,000)	Various PSCs
522512	General Service Contracts	\$ 60,000	\$ 66,000	\$ 100,000	\$ 40,000	Compost (SB1383- Procurement of Recovered Organic Waste Products
522545	Legal Support	\$ 7,500	\$ 5,000	\$ 15,000	\$ 7,500	Legal Review of County Contracts & Agreements
522585	Outside Accounting for Audit	\$ 37,500	\$ 33,000	\$ 37,000	-500	Annual Audit JPA Financial Statements. P&B
522735	County Salaries & Benefits, County Administrative Overhead & Fiscal Support	\$ 1,379,547	\$ 1,050,000	\$ 1,318,839	\$ (60,708)	Salary & Benefit reimbursement to County via PSC includes 15% overhead (\$172,022.53)
522925	Rent at Los Gamos	\$ 25,000	\$ 25,000	\$ 25,000		Rent at Los Gamos per staffing agreement.
522935	Software and Cloud based Subscriptions	\$ 155,000	\$ 145,000	\$ 134,500	\$ (20,500)	Cloud-based subscription services Website hosting and support
523210	Training/Professional Development	\$ 15,000	\$ 13,500	\$ 15,000		Professional Development- Trainings and Conferences
523445	Mileage & Routine Travel	\$ 1,200	\$ 1,300	\$ 1,500	\$ 300	Mileage reimbursement for use of personal vehicle
		\$ 2,235,947	\$ 1,841,946	\$ 2,056,894	\$ (179,053)	
900010	Appropriation for Contingency	\$ 135,813		\$ 205,689		
				<b>\$ 2,262,584</b>		

Object	Description	FY25 Approved	FY26 Proposed	Narrative
441115	Interest	\$ 1,000	\$ 1,000	Interest
451970	State Grants	\$ 355,000	\$ 275,000	Grant Monies from State for SB1383
461510	IWM Assessments	\$ 1,050,109	\$ 1,786,584	IWM Assessments from Franchised Haulers and Disposal
470310	Carry Over	\$ 662,688	\$ 200,000	Encumbered funds from FY25
		<b>\$ 2,068,797</b>	<b>\$ 2,262,584</b>	



**Zero Waste Programs**  
**Fund 8023 Org 80238601 FY25/26 Budget**

Object	Description	FY25 Approved	FY25 Est. Expenditures	FY26 Proposed	Variance	Narrative
522430	Printing & Mailing Services	\$ 100,000	\$ 60,000	\$ 75,000	\$ (25,000)	Printing and Mailing of O & E materials per state mandates
522510	Professional Service Contracts	\$ 665,000	\$ 622,500	\$ 675,000	\$ 10,000	Professional Service Contracts
522512	General Trade Service Contracts	\$ 50,000	\$ 75,000	\$ 85,000	\$ 35,000	ZW Schools Program-Contracted service to clean organics carts. NORTHBAY CLEANING COMPANY
522520	Translation Services	\$ 15,000	\$ 3,500	\$ 5,000	\$ (10,000)	Support for translation services.
522530	Professional Services for Advertising & Marketing	\$ 150,000	\$ 185,000	\$ 220,000	\$ 70,000	PSC: Print, bus shelter, and other outlets for zero waste educational campaigns including social media.
522540	Professional Services for Graphic Design	\$ 10,000	\$ 6,000	\$ 10,000	\$ -	Graphic design for professional printing of materials and website.
522930	Infrastrure support & reusables giveaways	\$ 280,000	\$ 195,000	\$ 260,000	\$ (20,000)	Equipment for compliance & reusable items to give away.
522935	Cloud based Subscriptions			\$ 500	\$ 500	Canva subscription for inhouse design.
		\$ 1,270,000	\$ 1,147,000	\$ 1,330,500	\$ 60,500	
900010	Appropriation for Contingency		5%	\$ 66,525		
				<u>\$ 1,397,025</u>		

Object	Description	2025 Approved Budget	2026 Proposed	Narrative
441115	Interest	\$ 1,000	\$ 1,000	Interest
451970	State Grants	\$ 230,724	\$ 292,548	CalRecycle Local Assistance Grant for SB1383 Year 2
461510	IWM Assessments	\$ 1,056,579	\$ 1,032,019	IWM Assessments from Franchised Haulers and Disposal facilities per JPA agreement (based on tons disposed in landfills-AB939)
470310	Carry Over	\$ 858,767	\$ 65,000	Encumbered funds from FY25
		\$ 2,147,070	\$ 1,390,567	

**Household Hazardous Waste Programs Fund  
Fund 8022 Org 80228601 FY25/26 Budget**

Object	Description	FY25 Approved	FY25 Est. Expenditures	FY26 Proposed	Variance	Narrative
521220	Clothing and PPE	\$ 500	\$ 500	\$ 500	\$ -	ZW Branded materials. For HHW education outreach events.
522310	Sharps & Needles Program MOU	\$ 95,000	\$ 95,000	\$ 97,850	\$ 2,850	Support for the Sharps and Needles Program via Environmental Health Services. Increased by COLA per EHS
522430	Printing Services	\$ 10,000	\$ 9,500	\$ 10,000	\$ -	Facility Brochures & printed materials in English & Spanish.
522510	Professional Service Contracts	\$ 582,500	\$ 410,000	\$ 502,000	\$ (80,500)	Professional Service Contracts
522530	Advertising & Marketing Social Media/Ads	\$ 1,200	\$ 1,100	\$ 1,500	\$ 300	Advertising toxic away days in West Marin.
522540	PSC-Graphic Design	\$ 2,500	\$ 1,500	\$ 2,500	\$ -	Advertising for HHW Facility
522545	Legal Services	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	New HHW Facility Agreement and Operations Plan
522555	Professional Services Management Contract-HHW Facility Operations	\$ 1,904,546	\$ 1,770,000	\$ 1,843,262	\$ (61,284)	PSC with MRRRA for operation of HHW Facility anticipated costs for reimbursable expenses (labor, disposal, admin overhead) and revenue received from VSQGs and EPR programs.
522585	Outside Accounting for Audit	\$ 10,000	\$ -	\$ 10,000	\$ -	Audit of Facility Financial Records
522735	County Salaries & Benefits, County Administrative Overhead & Fiscal Support	\$ 338,587	\$ 287,000	\$ 192,117	\$ (146,470)	Salary/Benefit/Overhead reimbursement to County via PSC
522930	Public HHW Bulb & Battery Containers	\$ 10,000	\$ 6,000	\$ 7,500	\$ (2,500)	HHW Giveaways
		\$ 2,959,833		\$ 2,672,229	\$ (287,604)	
900010	Appropriation for Contingency	\$ 1,116,492		\$ 267,223		

\$2,939,452

Object	Description	2025 Approved	2026 Proposed	Narrative
441115	Interest	\$ 2,000	\$ 2,000	Interest
451970	State Grants	\$ 163,509	\$ 125,500	CalRecycle grant funding for Used Motor Oil & Marin Flare Disposal
461510	IWM Assessments	\$ 2,628,687	\$ 2,611,952	IWM Assessments from Franchised Haulers and Disposal facilities per JPA
470310	Carry Over	\$ 1,806,655	\$ 200,000	Encumbered funds from FY25
		<u>\$ 4,600,851</u>	<u>\$ 2,939,452</u>	

Item 5. Attachment 1

JPA Hauler, Landfill & Transfer Station Assessments  
FY25/26

A		B	C	D	E	F	G	H	
					FY25/26				
2023 DISPOSAL (tons)			TOTAL TONS	FY 24/25 Assessments	Zero Waste	Compliance & Reporting	HHW	Total	Year over Year Change
MSW Haulers	MSW & Debris	Self-Haul							
Bay Cities Refuse	4,885	N/A	4,885	\$ 56,631.08	\$ 13,483.79	\$ 23,197.36	\$ 36,511.76	\$ 73,192.92	\$16,562
Marin Sanitary Service	46,330	N/A	46,330	\$ 537,096.80	\$ 127,882.11	\$ 220,006.94	\$ 346,282.45	\$ 694,171.50	\$157,075
Mill Valley Refuse	19,832	N/A	19,832	\$ 229,909.43	\$ 54,741.16	\$ 94,176.08	\$ 148,229.52	\$ 297,146.76	\$67,237
Recology Novato Disposal	26,767	N/A	26,767	\$ 108,982.45	\$ 73,882.74	\$ 127,107.03	\$ -	\$ 200,989.76	\$92,007
Recology Sonoma Marin	5,509	N/A	5,509	\$ 63,867.10	\$ 15,206.68	\$ 26,161.40	\$ 41,177.04	\$ 82,545.13	\$18,678
Tamalpais Community Services District	1,637	N/A	1,637	\$ 18,980.98	\$ 4,519.35	\$ 7,775.03	\$ 12,237.61	\$ 24,531.99	\$5,551
<b>Total Franchised Haulers</b>	104,960	N/A	104,960	\$ 1,015,467.83	\$ 289,715.82	\$ 498,423.85	\$ 584,438.38	\$ 1,372,578.05	
<b>Landfills</b>									
Redwood	N/A	172,860	172,860	\$ 2,003,942.58	\$ 477,136.34	\$ 820,860.00	\$ 1,292,002.03	\$ 2,589,998.38	\$586,056
<b>Redwood Landfill</b>	N/A	172,860	172,860	\$ 2,003,942.58	\$ 477,136.34	\$ 820,860.00	\$ 1,292,002.03	\$ 2,589,998.38	
<b>Transfer Stations</b>									
Marin Resource Recovery Center		94,948	94,948	\$ 1,100,718.04	\$ 262,079.65	\$ 450,878.89	\$ 709,666.01	\$ 1,422,624.56	\$321,907
Marin Sanitary Service Transfer Station		3,458	3,458	\$ 40,088.08	\$ 9,544.92	\$ 16,420.98	\$ 25,845.99	\$ 51,811.89	\$11,724
<b>Total Transfer Stations</b>		98,406	98,406	\$ 1,140,806.12	\$ 271,624.58	\$ 467,299.87	\$ 735,512.00	\$ 1,474,436.45	
<b>TOTALS</b>	<b>104,960</b>	<b>271,266</b>	<b>376,226</b>	<b>\$ 4,160,216.53</b>	<b>\$ 1,038,476.74</b>	<b>\$ 1,786,583.72</b>	<b>\$ 2,611,952.42</b>	<b>\$ 5,437,012.88</b>	<b>30.7%</b>

# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

**Belvedere**

Date: May 15, 2025

**Corte Madera**

To: JPA Board of Directors

From: Kimberly Scheibly, Executive Director

**County of Marin**

In accordance with the County procurement policy, contracts over \$50,000 typically require Board approval prior to execution. To ensure operational efficiency and continuity, staff recommends the Board formally delegate

**Fairfax**

signatory authority to the Executive Director for contracts exceeding \$50,000, provided they are consistent with the Board-approved budget and applicable policy guidelines.

**Larkspur**

Delegating signatory authority to the Executive Director aligns with best practices in agency governance and allows for the timely execution of contracts critical to operations. The additional authority to appoint an acting designee ensures continuity during planned or unplanned absences and helps prevent administrative delays.

**Mill Valley**

**Novato**

All contracts executed under this authority will remain subject to existing fiscal controls, legal review processes, and regular reporting to the Board as required.

**Ross**

In addition, staff seeks authorization for the Executive Director to designate an Acting Executive Director from the Senior ZWM staff during periods of absence. The Acting Executive Director would be authorized to exercise the same signatory authority in the Executive Director's stead, ensuring that time-sensitive agreements are not delayed.

**San Anselmo**

**San Rafael**

The following contracts are anticipated for FY 2025/2026:

**Sausalito**

**Tiburon**

<b>Regulatory, Administration, Compliance &amp; Reporting-Fund 8021</b>	
<b>Contractor</b>	<b>Budget</b>
Agromin	\$ 230,000
R3 1383	\$ 75,000
SMART 1383	\$ 134,500
West Marin Compost	\$ 100,000
County-Staffing	\$ 1,318,839
	<b>\$ 1,858,339</b>

# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

<b>Household Hazardous Waste Programs - Fund 8022</b>	
Clean Earth- Toxic Away Days	\$ 60,000
County Environmental Health Services	\$ 97,850
Marin Recycling & Resource Recovery Association	\$ 1,843,262
Revolt	\$ 200,000
Soluna	\$ 85,000
County-Staffing	\$ 192,117
	<b>\$ 2,478,229</b>

<b>Zero Waste Programs - Fund 8023</b>	
ExtraFood	\$ 52,500
Most Likely To.	\$ 210,000
North Bay Cleaning Company	\$ 85,000
SEI Climate Corp fellow	\$ 75,000
SEI ZWM Schools Support	\$ 300,000
SF Marin Food Bank	\$ 52,500
	<b>\$ 775,000</b>

**Large Contracts Total -- All Funds**

**\$ 5,111,569**

## **Recommendation**

Staff recommend the Board adopt a motion to authorize the Executive Director to execute contracts exceeding \$50,000 and to designate an Acting Executive Director, who may exercise such authority during the Executive Director's absence.

## **Fiscal Impact:**

There is no fiscal impact as all contracts executed under this authority will be consistent with the approved JPA budget.

# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

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

Motion: \_\_\_\_\_ Second: \_\_\_\_\_

Ayes: \_\_\_\_\_  
\_\_\_\_\_

Noes: \_\_\_\_\_  
\_\_\_\_\_

Abstentions: \_\_\_\_\_

# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

**Belvedere**

Date: May 15, 2025

**Corte Madera**

To: JPA Board of Directors

From: Kimberly Scheibly, Executive Director

**County of Marin**

Re: Setting June Board Meeting

**Fairfax**

It has been determined that a Board meeting is necessary in June to address two time-sensitive items: the Waste Characterization Study and the Household Hazardous Waste Agreement with Marin Recycling & Resource Recovery. The regularly scheduled meeting on June 19, 2025, falls on Juneteenth (Freedom Day), a recognized holiday. Staff recommends rescheduling the meeting to a date during the week of June 16. A Doodle poll will be sent following this meeting unless the Board is able to confirm a date today. Staff emphasizes that a quorum will be essential to proceed with the scheduled actions.

**Larkspur**

**Mill Valley**

**Novato**

## **Recommendation**

**Ross**

Adoption of a Motion to reschedule the June 2025 meeting from its regular date of June 19, 2025, which falls on the Juneteenth holiday, to an alternative date during the week of June 16, 2025, to ensure quorum and address time-sensitive items.

**San Anselmo**

**San Rafael**

**Sausalito**

**Tiburon**

**8**  
**MARIN COUNTY HAZARDOUS AND SOLID WASTE  
MANAGEMENT JOINT POWERS AUTHORITY**

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

Motion: \_\_\_\_\_ Second: \_\_\_\_\_

Ayes: \_\_\_\_\_  
\_\_\_\_\_

Noes: \_\_\_\_\_  
\_\_\_\_\_

Abstentions: \_\_\_\_\_



# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

**Belvedere**

Date: May 15, 2025

**Corte Madera**

To: JPA Board of Directors

From: Kimberly Scheibly, Executive Director

**County of Marin**

Re: Board Member Suggestions for Future Agenda Items

**Fairfax**

**Larkspur**

On August 17, 2023, the Board adopted a recommendation to allocate time during each meeting for members to propose topics for future Zero Waste Marin JPA Board agendas. This standing item ensures that Board members have a regular opportunity to raise emerging issues, share priorities, and suggest areas of interest for Staff to consider in future agenda planning.

**Mill Valley**

## **Recommendation**

**Novato**

Receive oral report and discuss the opportunity for future suggested agenda items for Staff consideration.

**Ross**

**San Anselmo**

**San Rafael**

**Sausalito**

**Tiburon**